

A)



**REVISED**

**CITY OF MIAMI SPRINGS, FLORIDA**

**Mayor Maria Puente Mitchell**

**Vice Mayor George V. Lob  
Councilwoman Jacky Bravo**

**Councilman Bob Best  
Councilman Walter Fajet, 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, February 27, 2023 – 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:** Councilwoman Jacky Bravo  
**Pledge of Allegiance:** Audience will lead the Pledge of Allegiance and Salute to the Flag
- 3. Agenda / Order of Business**
- 4. Awards & Presentations:**
  - A) Presentation from Beverly Raposa and Mercy Ruiz, flight Attendants from the Eastern 401 Plane Crash, officially thanking City Staff and City Council for the Eastern Flight 401 Dedication efforts
  - B) Presentation by Caballero Fierman Llerena + Garcia, LLP on a) Annual Comprehensive Financial Report (ACFR) for Fiscal Year ending September 30, 2022 and b) Communications with those charged with governance report
  - C) Introduction by newly elected President of the Miami Springs Area Chamber of Commerce, Raul Pestonit
- 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 13, 2023 – Regular Meeting

**7. Reports from Boards & Commissions: None.**

**8. Public Hearings:**

A) **Ordinance – Second Reading** – An Ordinance Of The City Of Miami Springs, Florida, Amending Chapter 150, Zoning Code,” Article II, “Signs” Of The City’s Code Of Ordinances To Address Current Case Law Requirements And To Establish Specific Standards And Regulations Related To Signs And Renumber Other Sections; Providing For Conflicts; Providing For Severability; Providing For Codification; And Providing For An Effective Date

B) **Ordinance – Second Reading** – An Ordinance Of The City Of Miami Springs, Florida, Amending Section 34-16, “Leave” Of The City’s Code Of Ordinances To Update The Bereavement Leave Policy; Providing For Conflicts; Providing For Severability; Providing For Codification; And Providing For An Effective Date

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

A) **Resolution** – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Selecting Aeration Technology, Inc. For Construction And Landscaping Services For The Miami Springs Golf & Country Club Golf Course Revitalization Project Pursuant To Invitation To Bid (ITB) No. 04-22/23; Authorizing Negotiation And Execution Of A Construction Contract In An Amount Not To Exceed \$2,635,485.50; And Providing For An Effective Date

**10. Old Business: None.**

**11. New Business: None.**

**12. Other Business:**

A) Response by Councilman Walter Fajet to recent public comments from the Town Hall Meeting

B) Announcement by City Manager William Alonso

C) Discussion on City Manager’s retirement and selection process for hiring a new City Manager

**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, February 27, 2023 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/UC2at9KNngUxZRSw1UkhdHLQ/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



# 2022

## Annual Comprehensive Financial Report

**City of Miami Springs  
Fiscal Year Ending  
September 30, 2022**

**Prepared By: Finance Department**



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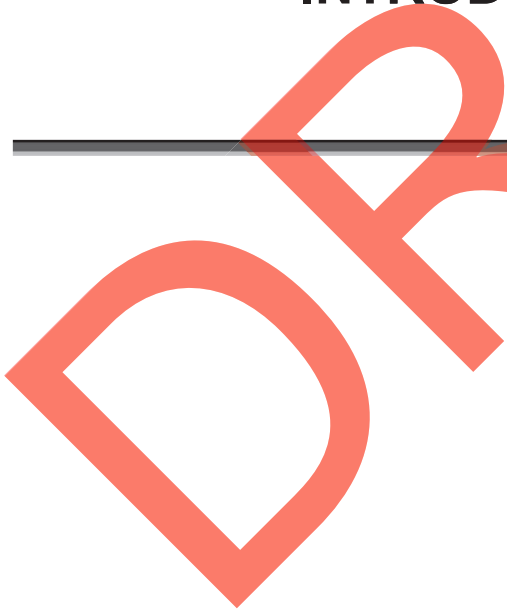
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**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
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**INTRODUCTORY SECTION**





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**LETTER OF TRANSMITTAL**

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**DRAFT**

# CITY OF MIAMI SPRINGS



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

February 27, 2023

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 (the "City"), for the fiscal year ended September 30, 2022, 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, to this end 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.

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

The City is also 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 FY2022 assessed property values increased to \$1,449,806,131 or an increase of approximately \$122.2 million or 9.2% from the \$1,327,611,697 in final taxable value for the prior fiscal year. It is anticipated that property values will continue to increase due to the desirability of the small-town aspect of the city as well as its close proximity to the Miami International Airport and to Greater Downtown Miami.

In 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 FY2022 is \$7,689,648 or approximately \$2,627,691 higher than our required minimum of \$5,061,957 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 2022.

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 and FY2022 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, as well as other governmental services.

During FY2022 the city was awarded state funding in the FY2022 legislative session as follows: \$750,000 to replace an aging pump house in the downtown area, \$2 million for the South Drive Stormwater/Road Improvement Project, an additional \$2 million for the Oakwood/East Drive stormwater project, and \$750,000 for senior meals and programs.

## **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.

## **FINANCIAL INFORMATION (CONTINUED)**

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

This internal control structure is subject to periodic evaluation by management. In addition, the City maintains extensive budgetary controls. The objective of these controls is to ensure compliance with policy and implementation provisions embodied in the annual appropriated budget approved by the City Council. The level of budgetary control (i.e. the level at which expenditures cannot legally exceed the appropriated amount) is the departmental level within each fund. The City also maintains an encumbrance accounting system. The City's accounting system is organized on a fund basis. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. The types of funds used are generally determined by the City Council, upon the recommendations of the City Manager and the Finance Director, which are based upon established and accepted accounting policies and procedures as well as the number of funds required.

### **Budgetary Controls**

The annual budget serves as the foundation for the City of Miami Springs' financial planning and control. All departments of the City are required to submit proposed budgets to the City Manager, who then makes any necessary revisions. The City Manager presents the proposed departmental budgets to the City Council for their review along with a budget estimate of the expenditures and revenues of all the City's departments and divisions. Two public hearings are then conducted to inform taxpayers of the proposed budget, to receive their comments, 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 86.

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 2021-22 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 2022, the City earned \$22,688 in investment income, as compared to \$17,550 earned in Fiscal Year 2021.

### **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, 2022.

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, 2022 was \$4,222,000.

## **FINANCIAL INFORMATION (CONTINUED)**

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

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, 2022 was \$111,443.

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, 2022 was \$4,500,000.

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, 2022 was \$1,047,734.

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, 2022 was \$2,250.

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, 2022 was \$389,037.

On November 14, 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, 2022 was \$257,020.

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. The balance at September 30, 2022 was \$551,736.

## **FINANCIAL INFORMATION (CONTINUED)**

### **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 2022-23 budget is providing funding for tree planting and tree trimming citywide, sidewalk repair 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. The city will also commence the Hook Square pump station replacement as well as the South Drive Stormwater project which were funded by the State in this years appropriations.

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 Annual Comprehensive 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 Annual Comprehensive 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**

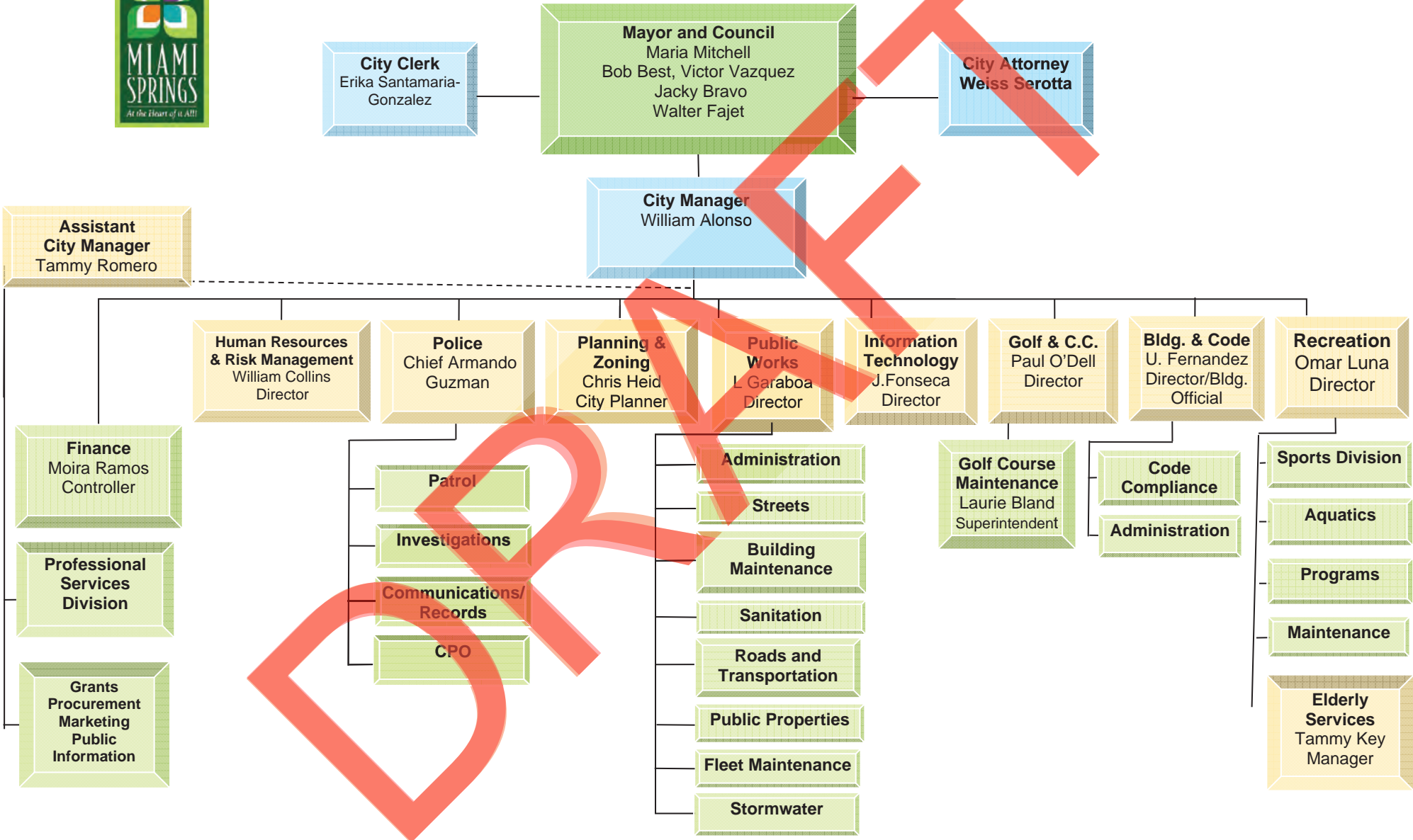
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2021

*Christopher P. Morrill*

Executive Director/CEO

# City of Miami Springs Organizational Chart 2022 - 2023





# MIAMI SPRINGS CITY OFFICIALS

## CITY COUNCIL

Mayor: Maria Puente Mitchell

Councilwoman: Jacky Bravo

Councilman: George Lob

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**

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INDEPENDENT AUDITORS' REPORT

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### **Opinions**

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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, 2022, 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.

#### **Basis for Opinions**

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinions.

#### **Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules, and the OPEB schedule on pages 4 through 20, 77-80, 81-84, and 85, respectively be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considered 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.

#### **Supplementary 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 accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United State of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2023, 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 solely 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 the effectiveness of the City's 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.

**DRAFT**

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
February 27, 2023

DRAFT

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

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**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

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, 2022. 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 \$38.3 million (net position). Unrestricted net position was a surplus of \$5.8 million compared to a surplus of \$2.1 net position at the end of FY2021.
- The City's total net position increased by \$6,984,264 from \$33,090,148 in FY2021 to \$40,074,412 in FY2022. The increase is attributable to the overall increase of \$251,799 from the City's business-type activities, coupled with an increase of \$6,732,465 in net position of the governmental activities.
- During the year, the City had expenditures that were \$3,830,048 lower than the \$26 million generated in tax and other revenues for governmental funds.
- The business-type activities for the City recognized an operating income before non-operating revenues, expenses, and transfers of \$257,383.
- Total cost of all of the City's programs decreased by approximately \$713,884 or 3.2%. The decrease was due to the costs incurred in prior year for COVID related costs.
- The General Fund's fund balance increased by \$1,745,113 for the fiscal year ended September 30, 2022; this increase was a result of increased fines and forfeiture revenues as one of the nonworking red light cameras was placed back in service during the fiscal year as well as increases in transfers in from American Rescue Plan funding received.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was approximately \$7.7 million, or approximately 45% of total General Fund expenditures. The committed fund balance was \$33,033, which represents future costs related to an electric charging station and revisions of the city's sign code.
- The City's total debt decreased by approximately \$750,000 million or 6.3% (net of principal payments on existing debt). This decrease was due primarily to the principal payments during the fiscal year and issuance of new debt.



**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

**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:

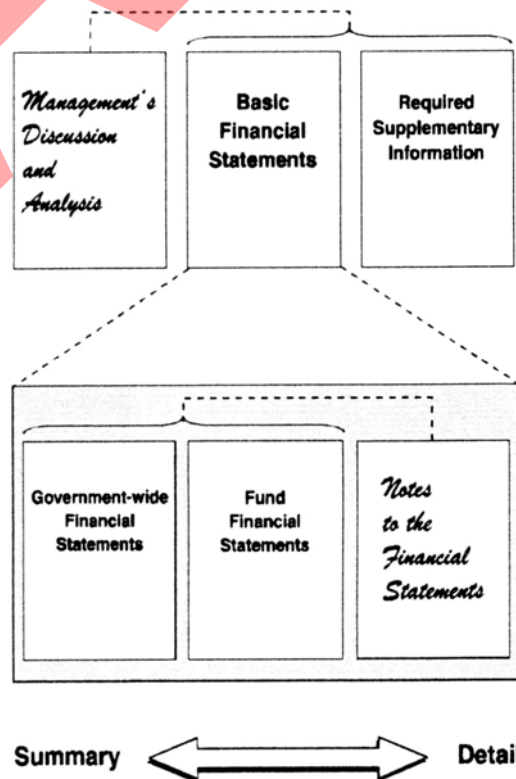
- The first two statements are *government-wide financial statements* that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the City government, reporting the City's 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.

Figure A-1  
 Required Components of  
 City's Annual Financial Report



**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

**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 21-22 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 23-26 of this report.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

**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 27-29 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 30-31 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 32-76 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 77-85 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 86 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 21.2% between fiscal years 2021 and 2022 (see Table 1).

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

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

**Governmental Activities**

The Net Position for the City's governmental activities increased by \$6,732,465 or 21.2% to \$38.3 million which is attributable to current year operations. The largest portion of the City's governmental net position, \$24.2 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 (\$8.1 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 \$6.0 million.

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

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2021	2022	2021	2022	2021	2022	2021-2022
Current and other assets	\$ 14.4	\$ 26.7	\$ (0.7)	\$ 0.8	\$ 13.7	\$ 27.5	100.7%
Capital assets	35.5	34.9	2.7	2.4	38.2	37.3	(2.4)%
<b>Total assets</b>	<b>49.9</b>	<b>61.6</b>	<b>2.0</b>	<b>3.2</b>	<b>51.9</b>	<b>64.8</b>	<b>24.9%</b>
<b>Deferred outflows</b>	<b>1.9</b>	<b>1.8</b>	<b>0.2</b>	<b>0.2</b>	<b>2.1</b>	<b>2.0</b>	<b>(4.8)%</b>
Long-term debt	13.6	12.8	0.4	0.7	14.0	13.5	-3.6%
Other liabilities	4.0	4.0	0.1	0.3	4.1	4.3	4.9%
<b>Total liabilities</b>	<b>17.6</b>	<b>16.8</b>	<b>0.5</b>	<b>1.0</b>	<b>18.1</b>	<b>17.8</b>	<b>-1.7%</b>
<b>Deferred inflows</b>	<b>2.6</b>	<b>8.2</b>	<b>0.2</b>	<b>0.6</b>	<b>2.8</b>	<b>8.8</b>	<b>214.3%</b>
Net position							
Net Investment in capital assets	23.6	24.2	2.6	2.4	26.2	26.6	1.5%
Restricted	5.9	8.1	-	-	5.9	8.1	37.3%
Unrestricted	2.1	6.0	(1.2)	(0.7)	0.9	5.3	488.9%
<b>Total net position</b>	<b>\$ 31.6</b>	<b>\$ 38.3</b>	<b>\$ 1.4</b>	<b>\$ 1.7</b>	<b>\$ 33.0</b>	<b>\$ 40.0</b>	<b>21.2%</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.

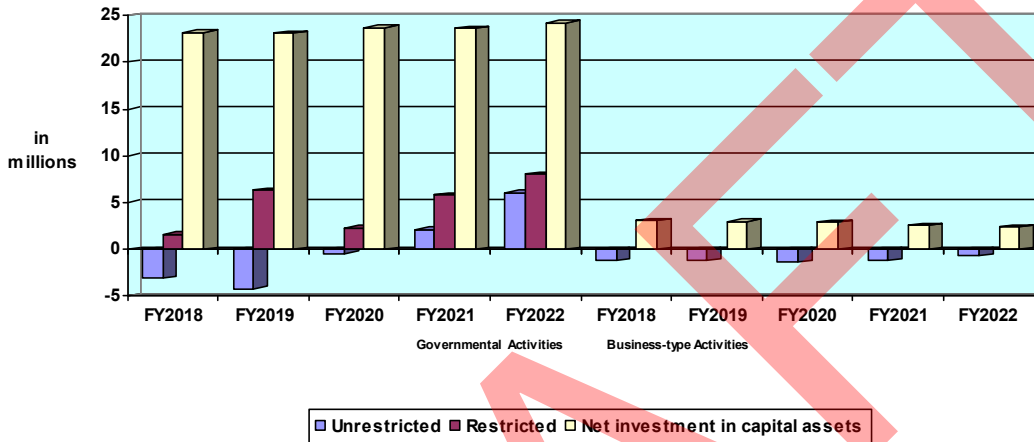
**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

**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 \$6,732,465 to approximately \$38.3 million for the current fiscal year. This indicates that ongoing expenses were less than ongoing revenues.

The City's total revenues increased by 1.4% to \$28.8 million (see Table 2). This increase was due primarily to increases in capital grants related to American Rescue Plan funding received in FY2022.

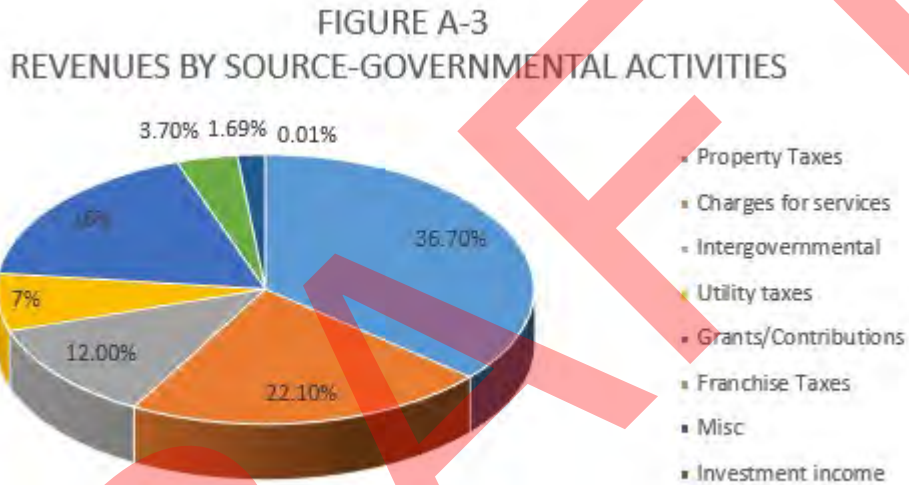
**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

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

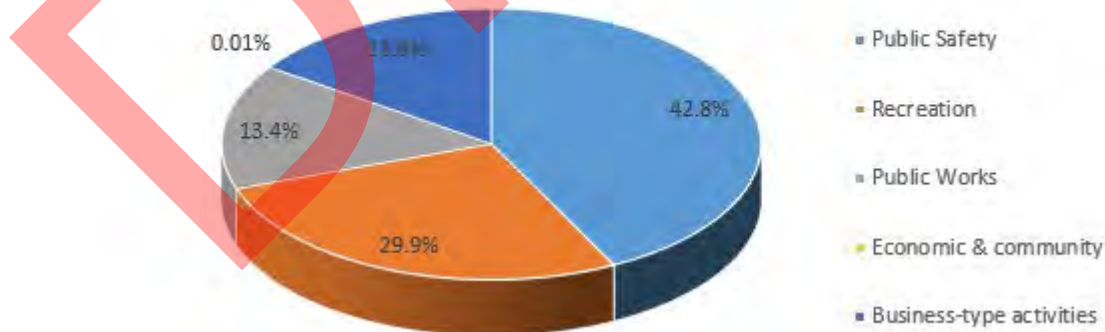
**Governmental Activities (Continued)**

Approximately 36.7% of the City's revenues come from property taxes, and 60 cents of every dollar raised comes from some type of tax (see Figure A-3). Another 22.1% comes from fees charged for services, and 12.5% comes from federal, state and local aid. Total costs of all programs and services decreased by approx. \$300,000 for FY2022(see Table 3).

The City's expenses cover a range of services; with about 56.6% related to public safety and business-type activities (see Figure A-4).



**FIGURE -A-4**  
**FUNCTIONAL EXPENSES FOR FY 2022**



**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

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

**Governmental Activities (Continued)**

Revenues for the City's governmental activities increased 1.4% (from \$25.5 million to \$26.0 million), while the expenses decreased slightly from \$19.6 million to 19.2 million. The increase in net position for governmental activities was \$6,732,465 in 2022. This compares to an increase of \$8,979,590 in 2021. Key elements of the 2021 revenue increases are as follows:

- Charges for services increased by \$0.4 million due to the increased play at the golf course and reopening of recreation programs which were curtailed in prior year due to the COVID-19 pandemic.
- Intergovernmental revenues increased by 0.5 million due to American Rescue {Plan funding received during the year.

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

- Parks and recreation increased by approximately \$400,000 or 7.5% due to increased operating costs after fully re-opening all programs after COVID closure during 2021.

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

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>		<b>Total Percentage Change</b>
	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	
<b>Revenues</b>							
Program revenues							
Charges for services	\$ 5.3	\$ 5.8	\$ 3.0	\$ 2.9	\$ 8.3	\$ 8.7	4.8%
Operating grants and ontributions	1.0	0.7	-	-	1.0	0.7	(30.0)%
Capital grants and contributions	3.6	3.5	-	-	3.6	3.5	(2.8)%
<b>General revenues</b>							
Property taxes	9.8	9.5	-	-	9.8	9.5	(3.1)%
Franchise taxes	0.9	1.1	-	-	0.9	1.1	22.2%
Utility taxes	1.8	1.8	-	-	1.8	1.8	-0-%
Investment & other income	0.4	0.4	-	-	0.4	0.4	-0-%
Intergovernmental	2.7	3.2	-	-	2.7	3.2	18.5%
<b>Total revenues</b>	<b>25.5</b>	<b>26.0</b>	<b>3.0</b>	<b>2.9</b>	<b>28.5</b>	<b>28.9</b>	<b>1.4%</b>
<b>Expenses</b>							
General government	2.7	2.6	--	--	2.7	2.6	(3.7)%
Public safety	8.3	8.1	--	--	8.3	8.1	(2.4)%
Public works	2.9	2.5	3.1	2.6	6.0	5.1	(15.0)%
Parks and recreation	5.3	5.7	--	--	5.3	5.7	7.5%
Economic & community development	0.0	0.0	--	--	0.0	0.0	-0-%
Interest on long-debt	0.4	0.3	--	--	0.4	0.3	(25.0)%
<b>Total expenses</b>	<b>19.6</b>	<b>19.2</b>	<b>3.1</b>	<b>2.6</b>	<b>22.7</b>	<b>21.8</b>	<b>(4.0)%</b>
<b>Increase (decrease) in net position</b>	<b>5.9</b>	<b>6.8</b>	<b>(0.1)</b>	<b>0.3</b>	<b>5.8</b>	<b>7.1</b>	<b>22.5%</b>
<b>Net position, September 30</b>	<b>\$ 31.6</b>	<b>\$ 38.3</b>	<b>\$ 1.4</b>	<b>\$ 1.7</b>	<b>\$ 33.0</b>	<b>\$ 40.0</b>	<b>21.2%</b>

Note: Totals may not add due to rounding.

**CITY OF MIAMI SPRINGS, FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2022**

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

**Governmental Activities (Continued)**

In FY 2022, the City's millage rate was 7.2095 which is 1.6% lower than the 7.3300 rate assessed in FY 2021. The City's total General Fund revenue sources were \$1,399,960 higher than the final budgeted revenues of \$18.7 million. The total expenditures were less than budgeted by \$1,257,310 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 \$19.2 million. Some of that cost was financed by:
  - Those who directly benefited from the programs through charges for services (\$5.8 million)
  - Other governments and organizations that subsidized certain programs from operating grants and contributions (\$4.2 million).
- The City financed the remaining \$9.3 million “public benefit” portion of governmental activities with \$16.1 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
	2021	2022	2021-22		2021	2022	2021-22	
Public safety	8.3	8.1	(2.41)%		\$7.00	\$6.70	(4.3)%	
Recreation/social services	5.3	5.7	7.50%		2.3	2.6	13.00%	
General government	2.7	2.6	(3.7)%		0.7	0.8	14.30%	
Public works	2.9	2.5	(13.8)%		-0.7	-1	(42.9)%	
Community development	0.01	0.01	-0-%		0.01	0.01	-0-%	
Interest on long term debt	0.4	0.3	(25.0)%		0.4	0.3	(25.0)%	
<b>Total</b>	<b>\$19.60</b>	<b>\$19.20</b>	<b>(2.0)%</b>		<b>\$9.70</b>	<b>\$9.40</b>	<b>(3.1)%</b>	

**Business-type Activities**

For FY 2022, there was an increase of \$439,184 in unrestricted net position and an increase of \$251,799 in total net position reported in connection with the City's business-type activities.

Key elements of these changes are as follows:

- The operating profit for all business-type activities was \$257,383.
- The sanitation operation posted an operating profit of \$156,510. As was the case last year, this operation was self-supporting and did not require a General Fund subsidy.



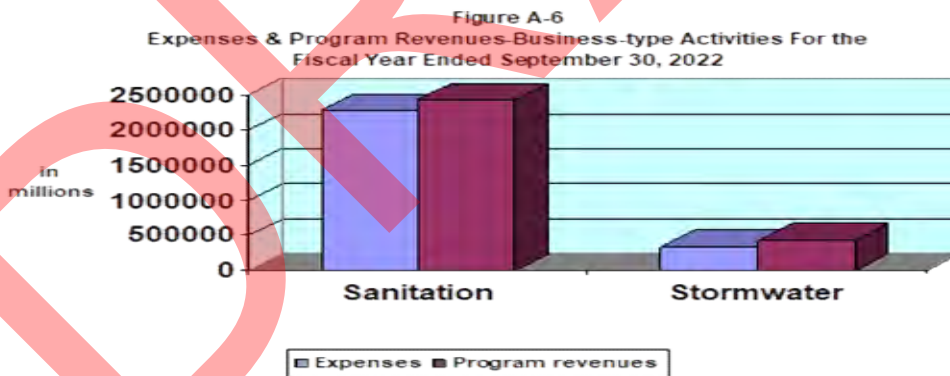
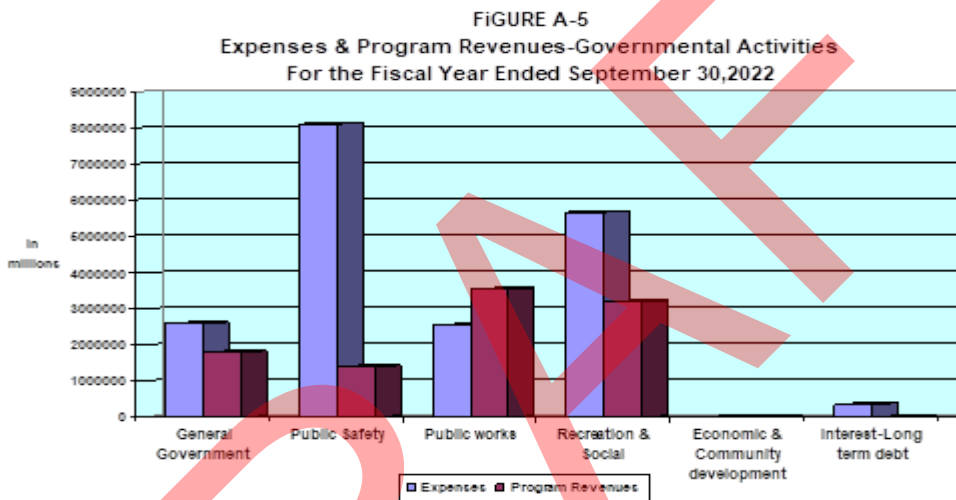
**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

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

**Business-type Activities (Continued)**

- The stormwater utility operation reflected operating income of \$100,873 and required no subsidy from the City's General Fund.

For FY2022, revenues of the City's business-type activities were \$2,871,878 or \$88,251 (3.0%) lower than the prior year total (see Table 2). This decrease was due to a decrease in sanitation fees for FY2022 since they are collected in the property tax bill which provides a discount of 4% if paid within the month of November each year.



Operating expenses for the business-type activities decreased by \$385,308 or 12.8% from FY2021 mainly due to Decreases in OPEB and pension expenses.

As the City completed the year, its governmental funds reported combined fund balances of 16.2 million, or an Increase of \$3.9 million compared to last year's combined fund balances of \$12.3 million. Included in this year's total change, is an increase in the General Fund balance of approximately \$1,745,113. The primary reasons for the increase are the same as those that have already been highlighted in the analysis of governmental activities.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

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

**Business-type Activities (Continued)**

The Capital Projects fund reported fund balance of \$5,814,831 or an increase of approx. \$2.0 million from FY2021 due to the ARPA funding received for capital projects. The Building Fund reported fund balance of \$1.5 million or an decrease of \$52,841 due to decreased 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 \$8.2 million, as compared with \$6.4 million in the prior year. The breakdown of fund balance classifications is as follows:

- Unassigned fund balance was \$7.7 million compared to \$6.4 million in FY2021; this increase was partly a result of increased fines and forfeitures from red light cameras that were not all fully functional the prior year and came online in FY2022.
- Committed fund balance was \$33,033 compared to \$6,000 in FY2021; increase was due to the appropriation of \$17,033 for sign code revisions and \$10,000 for a parking study.
- Non-spendable was \$427,793 compared to \$233,509 in FY2021; variance is due to an increase in prepaid expenses at fiscal year-end.

During FY 2022, the General Fund provided a subsidy of \$535,016 to the Senior Center Fund to cover the operating deficits of this operation for the fiscal year.

When compared to 2021, total revenues for the General Fund increased by \$676,137 or 3.5%. Property taxes decreased by \$258,821 due to a decrease in millage rate for FY2022. Fines and forfeitures increased by \$535,036 or 67.5% due to one of our main red light cameras being off line the prior year.

In fiscal year 2022, total General Fund expenditures increased by \$813,986 or 5.0% compared to the prior year. The bulk of the increase was a \$641,773 or 8.7% increase in Public Safety due salary increases for police officers and equipment acquisitions, and an increase of \$407,930 or 9.8% in Recreation due to increased staffing and salaries as the department came back to full operations after the COVID pandemic, as well as unexpected repairs and maintenance. 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.

**CITY OF MIAMI SPRINGS, FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2022**

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

**General Fund Budgetary Highlights (Continued)**

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 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 \$1,257,310 below final budgeted amounts. The most significant contributor to this variance was lower than budgeted expenditures in public safety of \$345,565, public works of \$151,107, recreation of \$537,305 all due to vacant positions during the year as well lower than expected operating costs.

The fiscal year 2022 final amended budget was \$18,493,360 or an increase of 3.4% over the original General Fund budget of \$17,880,408. 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 \$585,682 to our year end fund balance. The original General Fund budget consisted of \$17,880,408 in base expenditures and \$1,621,994 in operating transfers to the other funds.

**Table 4  
General Fund Revenues**

<u>Revenue Sources</u>	<u>2021 Amount</u>	<u>Percent of Total</u>	<u>2022 Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 2021</u>	<u>Percentage Increase (Decrease)</u>
Property taxes	\$ 9,801,178	57.6%	\$ 9,542,357	49.1%	\$ (258,821)	-2.6%
Franchise fees	939,457	5.5%	1,120,195	5.8%	180,738	19.2%
Utility taxes	1,329,338	7.8%	1,408,319	7.2%	78,981	5.9%
Communications service tax	477,957	2.8%	369,153	1.9%	(108,804)	-22.8%
Licenses and permits	140,447	0.8%	129,508	0.7%	(10,939)	-7.8%
Intergovernmental	2,412,939	14.2%	2,466,938	12.7%	53,999	2.2%
Charges for services	3,187,535	18.7%	3,393,835	17.5%	206,300	6.5%
Fines and forfeitures	792,840	4.7%	1,327,876	6.8%	535,036	67.5%
Investment income	13,092	0.1%	18,074	0.1%	4,982	38.1%
Rental revenues	194,230	1.1%	277,316	1.4%	83,086	42.8%
Other revenues	138,480	0.8%	50,059	0.3%	(88,421)	-63.9%
<b>Total revenues</b>	<b>\$ 19,427,493</b>	<b>114.2%</b>	<b>\$ 20,103,630</b>	<b>100.0%</b>	<b>\$ 676,137</b>	<b>3.5%</b>

**CITY OF MIAMI SPRINGS, FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2022**

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

**General Fund Budgetary Highlights (Continued)**

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

**Table 5  
General Fund Expenditures**

<u>Expenditures</u>	<u>2022</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 2021</u>	<u>Percentage</u> <u>Increase</u> <u>(Decrease)</u>
General government service: \$	2,564,639	15.6%	\$ 2,564,826	15.9%	\$ (187)	0.0%
Public safety	7,981,922	48.6%	7,340,149	45.5%	641,773	8.7%
Public works	2,099,334	12.8%	2,334,864	14.5%	(235,530)	-10.1%
Recreation and social service	4,590,155	28.0%	4,182,225	25.9%	407,930	9.8%
<b>Total expenditures</b>	<b>\$ 17,236,050</b>	<b>105.0%</b>	<b>\$ 16,422,064</b>	<b>101.8%</b>	<b>\$ 813,986</b>	<b>5.0%</b>

Differences between the original budget and the final amended budget increased appropriations by \$612,952 and can be briefly summarized as follows:

- \$230,412 in encumbrances carried over from FY2020-21.
- \$382,540 in additional appropriations related to miscellaneous Citywide repair and maintenance expenditures, vehicle and equipment purchases during the year, and other contractual services.

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 \$1,399,960 for FY 2022.

The difference between the appropriations and the actual expenditures in the General Fund was approximately \$1,257,310 for fiscal year 2022. These variances are explained below:

- Lower than budgeted expenditures in public works of \$151,107, public safety of \$345,565 and Recreation of \$537,305, 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, 2022**

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

**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 \$935,750 mainly from permit fees. Expenditures for the year totaled \$988,591. The fund balance at year end was \$1,506,632.

**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 as well as State Appropriations awarded to the city. During the year the fund reported revenues of \$3,485,522 mainly from the ARPA grant. Expenditures for the year totaled \$596,304. The fund balance at year end was \$5,814,831 and will be appropriated in FY22-23 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, 2022 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.

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

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>		<b>Total Percentage Change</b>
	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021-2022</b>
Land	\$ 3.1	\$ 3.1	\$ -	\$ -	\$ 3.1	\$ 3.1	0.0%
Buildings	22.8	22.3	-	-	22.8	22.3	(2.2)%
Improvements other than building	2.5	2.4	-	-	2.5	2.4	(4.0)%
Equipment	2.5	2.2	0.6	0.5	3.1	2.7	(12.9)%
Right-of-use leased equipment	-	0.1	-	-	-	0.1	100.00%
Infrastructure	4.3	4.1	2.1	1.9	6.4	6.0	(6.3)%
Construction in progress	0.3	0.7	-	-	0.3	0.7	133.3%
<b>Total</b>	<b>\$ 35.5</b>	<b>\$ 34.9</b>	<b>\$ 2.7</b>	<b>\$ 2.4</b>	<b>\$ 38.2</b>	<b>\$ 37.3</b>	<b>(1.8)%</b>

This year's major capital asset additions before depreciation for the governmental activities equaled approximately \$868,006 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 52-53 of this report.

**Long-term debt.** At fiscal year-end the City had \$8.9 million in notes payable and \$1.7 million in capital leases payable, as shown in Table 7. Total debt decreased by approximately 750,000 million or 6.3%. This decrease was due to principal payments during the year.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

**CAPITAL ASSET AND DEBT ADMINISTRATION (CONTINUED)**

The debt position of the City is summarized below and is more fully explained in Note 7, Long-Term Debt, beginning on page 54.

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

	Governmental		Business-type		Total		Total Percentage Change
	Activities		Activities				
	2021	2022	2021	2022	2021	2022	
Notes payables	\$ 9.6	\$ 8.9	\$ -	\$ -	\$ 9.6	\$ 8.9	(7.3)%
Capital lease payable	2.2	1.7	0.05	0.5	2.25	2.2	(2.2)%
<b>Total</b>	<b>\$ 11.8</b>	<b>\$ 10.6</b>	<b>\$ 0.05</b>	<b>\$ 0.5</b>	<b>\$ 11.85</b>	<b>\$ 11.1</b>	<b>(6.3)%</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, it is to this end that 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, 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.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2022**

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

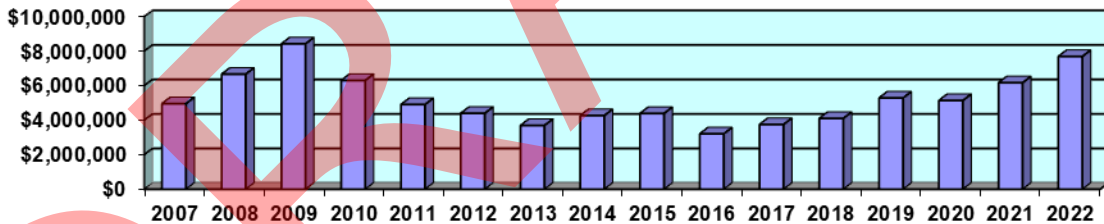
Revenues (excluding transfers) in the FY 2022 adopted General Fund budget are \$19.5 million, an increase of approximately 0.5% from the FY 2021 actual revenues of \$19.4 million.

Fiscal year 2023 budgeted expenditures and transfers are expected to be \$20.2 million, or 0.5%, higher than the fiscal year 2022 actual of \$20.1 million. Given the current economic conditions, the City's budgetary General Fund balance is expected to report a decrease of approx. \$318,762 in FY2022-23.

During the current fiscal year, the total fund balance in the General Fund was \$8.1 million compared to \$6.4 million from last year. This \$8.1 million is approximately equal to 4.8 months of General Fund budgeted expenditures. Between fiscal years 2007 and 2022, the City, as can be seen at Figure A-7, rebuilt its fund balance to over \$8.1 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,**

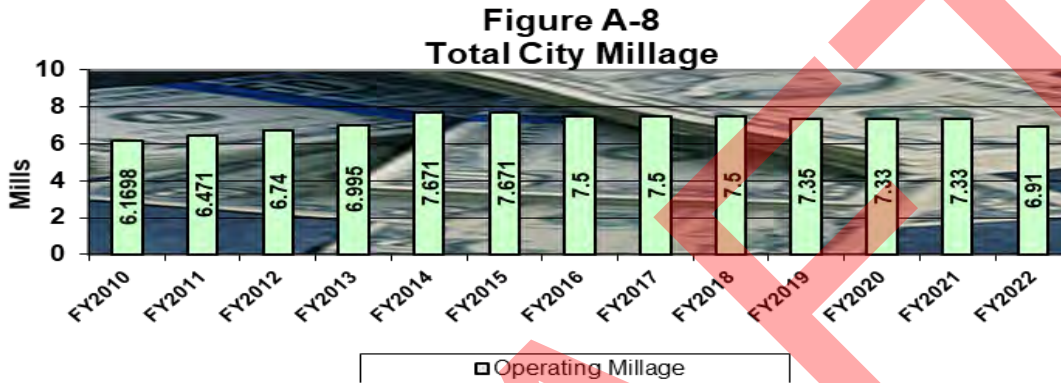


**CITY OF MIAMI SPRINGS, FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2022**

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

The operating millage rate for tax year 2022, which is collected in fiscal year 2023, is 6.9100 or \$6.9100 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 2022 were \$1,449,806,131 or an increase of approximately \$122.2 million or 9.2% from the \$1,327,611,697 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.



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**BASIC FINANCIAL STATEMENTS**

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# CITY OF MIAMI SPRINGS, FLORIDA

## STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 5,645,029	\$ 181,070	\$ 5,826,099
Accounts receivable - net	2,655,661	436,683	3,092,344
Internal balances	497,463	(497,463)	-
Inventories	215,575	9,072	224,647
Prepaid costs	212,218	-	212,218
Net pension asset	9,238,690	670,250	9,908,940
Restricted assets:			
Cash and investments	8,268,665	-	8,268,665
Capital assets:			
Land	3,085,904	-	3,085,904
Construction in progress	761,390	-	761,390
Building	29,664,313	-	29,664,313
Machinery and equipment	10,790,865	2,409,407	13,200,272
Improvements other than building	6,115,451	5,325,229	11,440,680
Right-of-use leased equipment	114,059	-	114,059
Infrastructure	19,311,210	-	19,311,210
Total capital assets	69,843,192	7,734,636	77,577,828
Less accumulated depreciation	(34,964,375)	(5,350,993)	(40,315,368)
Total capital assets - net	34,878,817	2,383,643	37,262,460
<b>TOTAL ASSETS</b>	<b>61,612,118</b>	<b>3,183,255</b>	<b>64,795,373</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Related to pensions	1,463,870	118,753	1,582,623
OPEB	335,657	41,586	377,243
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,799,527</b>	<b>160,339</b>	<b>1,959,866</b>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	426,075	34,680	460,755
Accrued payroll	384,627	58,179	442,806
Customer deposits – payable with restricted assets	32,877	-	32,877
Unearned revenue	345,306	-	345,306
Noncurrent liabilities:			
Due within one year:			
Bonds, loans payable and leases	1,418,569	106,056	1,524,625
Compensated absences	1,658,016	64,656	1,722,672
Due in more than one year:			
Bonds, loans payable and leases	9,260,924	355,863	9,616,787
Compensated absences	502,281	27,407	529,688
Other post employment benefits	2,859,971	354,335	3,214,306
<b>TOTAL LIABILITIES</b>	<b>16,888,646</b>	<b>1,001,176</b>	<b>17,889,822</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Taxes received in advance	70,117	-	70,117
Related to pensions	8,038,067	613,854	8,651,921
OPEB	61,364	7,603	68,967
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>8,169,548</b>	<b>621,457</b>	<b>8,791,005</b>
<b>NET POSITION</b>			
Net investment in capital assets	24,259,516	2,461,724	26,721,240
Restricted for:			
Building operation	1,506,632	-	1,506,632
Law Enforcement	291,544	-	291,544
Capital Projects	5,814,831	-	5,814,831
Roads and transportation	469,972	-	469,972
Senior Center	2,037	-	2,037
Unrestricted (deficit)	6,008,919	(740,763)	5,268,156
<b>TOTAL NET POSITION</b>	<b>\$ 38,353,451</b>	<b>\$ 1,720,961</b>	<b>\$ 40,074,412</b>

See notes to basic financial statements

**CITY OF MIAMI SPRINGS, FLORIDA**  
 STATEMENT OF ACTIVITIES  
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
<b>Governmental activities:</b>							
General government	\$ 2,600,265	\$ 1,811,742	\$ -	\$ -	\$ (788,523)	\$ -	\$ (788,523)
Public safety	8,125,325	1,269,353	146,247	-	(6,709,725)	-	(6,709,725)
Public works	2,543,789	35,078	-	3,485,190	976,479	-	976,479
Recreation and social services	5,680,219	2,643,496	521,857	-	(2,514,866)	-	(2,514,866)
Economic and community development	11,831	-	-	-	(11,831)	-	(11,831)
Interest on long-term debt	331,625	-	-	-	(331,625)	-	(331,625)
<b>Total governmental activities</b>	<b>19,293,054</b>	<b>5,759,669</b>	<b>668,104</b>	<b>3,485,190</b>	<b>(9,380,091)</b>	<b>-</b>	<b>(9,380,091)</b>
<b>Business-type activities:</b>							
Sanitation	2,286,316	2,436,558	-	-	-	150,242	150,242
Stormwater	334,447	435,320	-	-	-	100,873	100,873
<b>Total business activities</b>	<b>2,620,763</b>	<b>2,871,878</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>251,115</b>	<b>251,115</b>
<b>Total</b>	<b>\$ 21,913,817</b>	<b>\$ 8,631,547</b>	<b>\$ 668,104</b>	<b>\$ 3,485,190</b>	<b>\$ (9,380,091)</b>	<b>\$ 251,115</b>	<b>\$ (9,128,976)</b>
<b>General revenues:</b>							
Property taxes, levied for general purpose					\$ 9,542,357	\$ -	\$ 9,542,357
Utility taxes					1,777,472	-	1,777,472
Franchise fees on gross receipts					1,120,195	-	1,120,195
Intergovernmental (unrestricted)					3,251,313	-	3,251,313
Investment income					22,005	684	22,689
Other					399,180	-	399,180
<b>Total general revenues</b>					<b>16,112,522</b>	<b>684</b>	<b>16,113,206</b>
<b>Change in net position</b>					<b>6,732,431</b>	<b>251,799</b>	<b>6,984,230</b>
<b>Net position - beginning, as restated (see note 6)</b>					<b>31,621,020</b>	<b>1,469,162</b>	<b>33,090,182</b>
<b>Net position - end of year</b>					<b>\$ 38,353,451</b>	<b>\$ 1,720,961</b>	<b>\$ 40,074,412</b>

See notes to basic financial statements

# CITY OF MIAMI SPRINGS, FLORIDA

## BALANCE SHEET GOVERNMENTAL FUNDS SEPTEMBER 30, 2022

	Major Funds				
	General Fund	Building Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 5,645,029	\$ -	\$ -	\$ -	\$ 5,645,029
Accounts receivable - net	2,266,530	-	150,000	239,131	2,655,661
Inventories	215,575	-	-	-	215,575
Due from other funds	537,186	-	-	-	537,186
Restricted assets:					
Cash and investments	-	1,900,868	5,729,724	638,073	8,268,665
Prepaid expenses	212,218	-	-	-	212,218
Total assets	<u>\$ 8,876,538</u>	<u>\$ 1,900,868</u>	<u>\$ 5,879,724</u>	<u>\$ 877,204</u>	<u>\$ 17,534,334</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 263,226	\$ 37,090	\$ 64,893	\$ 60,866	\$ 426,075
Accrued payroll	359,844	11,840	-	12,943	384,627
Due to other funds	-	-	-	39,723	39,723
Other liabilities	32,877	-	-	-	32,877
Unearned revenues	-	345,306	-	-	345,306
Total liabilities	<u>655,947</u>	<u>394,236</u>	<u>64,893</u>	<u>113,532</u>	<u>1,228,608</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Taxes received in advance	70,117	-	-	-	70,117
Total deferred inflows of resources	<u>70,117</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,117</u>
<b>FUND BALANCES</b>					
Nonspendable	427,793	-	-	-	427,793
Restricted	-	1,506,632	5,814,831	761,635	8,083,098
Committed	33,033	-	-	-	33,033
Assigned	-	-	-	2,037	2,037
Unassigned	7,689,648	-	-	-	7,689,648
Total fund balances	<u>8,150,474</u>	<u>1,506,632</u>	<u>5,814,831</u>	<u>763,672</u>	<u>16,235,609</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,876,538</u>	<u>\$ 1,900,868</u>	<u>\$ 5,879,724</u>	<u>\$ 877,204</u>	<u>\$ 17,534,334</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, 2022

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

Total fund balances - governmental funds (Page 23)		\$ 16,235,609
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.</p>		
Governmental capital assets	69,843,192	
Less accumulated depreciation	<u>(34,964,375)</u>	34,878,817
<p>Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.</p>		
Notes payable and leases	(10,679,493)	
OPEB liability	(2,859,971)	
Compensated absences	<u>(2,160,297)</u>	(15,699,761)
Net Pension Asset		9,238,690
<p>Deferred inflows/outflows of resources reported in the statement of net position:</p>		
Related to pensions	(6,574,197)	
OPEB	<u>274,293</u>	(6,299,904)
Net position of governmental activities (Page 21)		<u>\$ 38,353,451</u>

# CITY OF MIAMI SPRINGS, FLORIDA

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Building Fund	Capital Projects		
<b>Revenues:</b>					
Taxes and franchise fees	\$ 10,662,552	\$ -	\$ -	\$ -	\$ 10,662,552
Charges for services	3,393,835	-	-	57,768	3,451,603
Public service taxes	1,777,472	-	-	-	1,777,472
Intergovernmental	2,466,938	-	3,485,190	1,334,321	7,286,449
Licenses and permits	129,508	886,840	-	-	1,016,348
Fines and forfeitures	1,327,876	-	-	74,265	1,402,141
Investment income	18,074	3,069	332	530	22,005
Other	327,375	45,841	-	19,856	393,072
<b>Total revenues</b>	<b>20,103,630</b>	<b>935,750</b>	<b>3,485,522</b>	<b>1,486,740</b>	<b>26,011,642</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	2,558,443	-	-	-	2,558,443
Public safety	7,781,024	988,591	-	114,637	8,884,252
Public works	2,097,411	-	-	465,562	2,562,973
Recreation and social services	4,545,699	-	-	1,083,589	5,629,288
<b>Debt service:</b>					
Principal retirement	-	-	-	1,347,416	1,347,416
Interest and fiscal charges	-	-	-	331,216	331,216
<b>Capital outlay:</b>					
General government	6,196	-	-	-	6,196
Public safety	200,898	-	-	-	200,898
Public works	1,923	-	-	-	1,923
Recreation and social services	44,456	-	596,304	18,229	658,989
<b>Total expenditures</b>	<b>17,236,050</b>	<b>988,591</b>	<b>596,304</b>	<b>3,360,649</b>	<b>22,181,594</b>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	2,867,580	(52,841)	2,889,218	(1,873,909)	3,830,048
<b>Other financing sources (uses):</b>					
Issuance of debt	105,000	-	-	-	105,000
Transfers in	918,868	-	-	2,213,648	3,132,516
Transfers out	(2,146,335)	-	(918,868)	(67,313)	(3,132,516)
<b>Total other financing sources (uses)</b>	<b>(1,122,467)</b>	<b>-</b>	<b>(918,868)</b>	<b>2,146,335</b>	<b>105,000</b>
<b>Net change in fund balances</b>	<b>1,745,113</b>	<b>(52,841)</b>	<b>1,970,350</b>	<b>272,426</b>	<b>3,935,048</b>
Fund balances - beginning	6,405,361	1,559,473	3,844,481	491,246	12,300,561
<b>Fund balances - ending</b>	<b>\$ 8,150,474</b>	<b>\$ 1,506,632</b>	<b>\$ 5,814,831</b>	<b>\$ 763,672</b>	<b>\$ 16,235,609</b>

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, 2022

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 25)		\$ 3,935,048
<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	868,006	
Less current year depreciation	<u>(1,581,710)</u>	(713,704)
<p>Net effect of various miscellaneous transactions involving capital assets (ie:sales, trade-ins, capital outlay not meeting threshold)</p>		
		(1,844)
<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	(280,386)	
Change in Net Pension Asset	8,327,568	
Change in Compensated Absences	(80,620)	
Change in defered Inflows	(5,585,355)	
Change in deferred outflows	<u>(148,683)</u>	\$ 2,232,524
<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	1,385,407	
Issuance of debt	<u>(105,000)</u>	<u>1,280,407</u>
Change in net position of governmental activities (Page 22)		<u>\$ 6,732,431</u>

# CITY OF MIAMI SPRINGS, FLORIDA

## STATEMENT OF NET POSITION PROPRIETARY FUNDS SEPTEMBER 30, 2022

### Business-Type Activities - Enterprise Funds

ASSETS	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
<b>Current assets:</b>			
Cash and investments	\$ -	\$ 181,070	\$ 181,070
Inventories	9,072	-	9,072
Accounts receivable - net	342,673	94,010	436,683
Net pension asset	574,746	95,504	670,250
Total current assets	926,491	370,584	1,297,075
<b>Non-current assets:</b>			
<b>Capital assets:</b>			
Machinery and 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	(1,678,189)	(3,672,804)	(5,350,993)
Total capital assets - net	392,732	1,990,911	2,383,643
Total noncurrent assets	392,732	1,990,911	2,383,643
Total assets	1,319,223	2,361,495	3,680,718
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension contributions	101,832	16,921	118,753
OPEB contributions	35,645	5,941	41,586
Total deferred outflows of resources	137,477	22,862	160,339
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable	34,409	271	34,680
Due to other funds	497,463	-	497,463
Accrued liabilities	56,308	1,871	58,179
Current portion of notes payable	106,056	-	106,056
Compensated absences	63,608	1,048	64,656
Total current liabilities	757,844	3,190	761,034
<b>Non-current liabilities:</b>			
OPEB Liability	303,715	50,620	354,335
Notes payable	355,863	-	355,863
Compensated absences	27,140	267	27,407
Total noncurrent liabilities	686,718	50,887	737,605
Total liabilities	1,444,562	54,077	1,498,639
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension expenses	526,386	87,468	613,854
OPEB expenses	6,517	1,086	7,603
Total deferred inflows of resources	532,903	88,554	621,457
<b>NET POSITION/ (DEFICIT)</b>			
Net investment in capital assets	470,813	1,990,911	2,461,724
Unrestricted	(991,578)	250,815	(740,763)
Total net position (deficit)	\$ (520,765)	\$ 2,241,726	\$ 1,720,961

See notes to basic financial statements



**CITY OF MIAMI SPRINGS, FLORIDA**  
**STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
Operating revenues:			
Charges for services	\$ 2,436,558	\$ 435,320	\$ 2,871,878
Total operating revenues	<u>2,436,558</u>	<u>435,320</u>	<u>2,871,878</u>
Operating expenses:			
Administrative costs	893,882	86,228	980,110
Operations and maintenance	427,939	89,053	516,992
Disposal and recycling costs	842,761	-	842,761
Depreciation	<u>115,466</u>	<u>159,166</u>	<u>274,632</u>
Total operating expenses	<u>2,280,048</u>	<u>334,447</u>	<u>2,614,495</u>
Operating income	<u>156,510</u>	<u>100,873</u>	<u>257,383</u>
Non-operating revenues (expenses):			
Interest income	531	153	684
Interest expense and fees	<u>(6,268)</u>	<u>-</u>	<u>(6,268)</u>
Total non-operating expenses	<u>(5,737)</u>	<u>153</u>	<u>(5,584)</u>
Change in net position	150,773	101,026	251,799
Total net position, October 1	<u>(671,538)</u>	<u>2,140,700</u>	<u>1,469,162</u>
Total net position, September 30	<u>\$ (520,765)</u>	<u>\$ 2,241,726</u>	<u>\$ 1,720,961</u>

See notes to basic financial statements.

**CITY OF MIAMI SPRINGS, FLORIDA**  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
Cash Flows From Operating Activities:			
Cash received from customers, governments and other funds	\$ 2,220,621	\$ 383,056	\$ 2,603,677
Cash paid to suppliers	(1,233,171)	(92,196)	(1,325,367)
Cash paid to employees	(524,466)	(49,943)	(574,409)
Payments for interfund services used	(370,000)	(60,000)	(430,000)
Net cash provided by operating activities	<u>92,984</u>	<u>180,917</u>	<u>273,901</u>
Cash Flows From Capital And Related Financing Activities:			
Principal retirements of capital debt	(87,246)	-	(87,246)
Interest paid on capital debt	(6,269)	-	(6,269)
Net cash (used in) capital and related financing activities	<u>(93,515)</u>	<u>-</u>	<u>(93,515)</u>
Cash Flows From Investing Activities:			
Interest and other income	531	153	684
Net cash provided by investing activities	<u>531</u>	<u>153</u>	<u>684</u>
Net Increase (Decrease) In Pooled Cash and Investments	-	181,070	181,070
Cash And Investments, October 1	-	-	-
Cash And Investments, September 30	<u>\$ -</u>	<u>\$ 181,070</u>	<u>\$ 181,070</u>
Reconciliation Of Operating Loss To Net Cash Provided By Operating Activities:			
Operating income	\$ 156,510	\$ 100,873	\$ 257,383
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation	115,466	159,166	274,632
Change in assets and liabilities:			
Decrease in accounts receivable	(7,168)	(31,913)	(39,081)
Increase in pension asset	(574,746)	(95,504)	(670,250)
Increase in deferred outflows	21,025	3,485	24,510
Increase in inventories	(2,686)	-	(2,686)
(Decrease) increase in accounts payable	22,240	271	22,511
Increase in accrued liabilities	1,225	(476)	749
Increase (Decrease) in compensated absences	(12,953)	(3,307)	(16,260)
Increase in OPEB liabilities	29,775	4,963	34,738
Decrease in pension liability	(17,101)	(2,841)	(19,942)
Increase in deferred inflows	369,510	61,397	430,907
Increase in notes payable	540,000	-	540,000
Increase (Decrease) in due to other funds	(548,113)	(15,197)	(563,310)
Total adjustments	<u>(63,526)</u>	<u>80,044</u>	<u>16,518</u>
Net Cash provided by operating activities	<u>\$ 92,984</u>	<u>\$ 180,917</u>	<u>\$ 273,901</u>

See notes to basic financial statements

**CITY OF MIAMI SPRINGS, FLORIDA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2022**

		<u>Pension Trust Funds</u>
<b>ASSETS</b>		
Investments:		
Money market funds	\$	2,235,801
Equity securities		31,067,429
Corporate bonds		4,829,714
U.S. government securities		403,590
Mortgage pools		2,714,782
Foreign bonds		310,552
Municipal bonds		685,429
Collateralized mortgage obligations		5,065,636
Real estate fund		<u>6,202,097</u>
Total investments		53,515,030
Receivables:		
Due from other governments		94,560
Accrued interest and dividends		<u>85,071</u>
Total receivables		<u>179,631</u>
Other assets:		
Prepaid expenses		<u>13,408</u>
Total assets		<u>53,708,069</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities		57,347
Due to broker		163,234
Due to other governments		<u>-</u>
Total liabilities		<u>220,581</u>
<b>NET POSITION</b>		
Net position restricted for pension benefits	\$	<u>53,487,488</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, 2022

	<u>Pension Trust Funds</u>
<b>ADDITIONS</b>	
Contributions:	
City	\$ 824,819
Plan members	598,530
State of Florida	<u>126,315</u>
Total contributions	<u>1,549,664</u>
Investments earnings:	
Net appreciation (depreciation) in fair value of investments	(11,393,962)
Dividends and interest income	<u>1,262,445</u>
Total investment earnings (losses)	(10,131,517)
Less investment expense	<u>(309,436)</u>
Net investment earnings	<u>(10,440,953)</u>
Other income	<u>2,888</u>
Total additions	<u>(8,888,401)</u>
<b>DEDUCTIONS</b>	
Pension benefits	3,730,781
Refunds of member contributions	133,145
Administrative expenses	<u>174,845</u>
Total deductions	<u>4,038,771</u>
Net decrease	(12,927,172)
<b>Net position restricted for pension benefits</b>	
Beginning of year	<u>66,414,660</u>
End of year	<u>\$ 53,487,488</u>

See notes to basic financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**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, 2022.

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, 2022

**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, 2022

**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, 2022

**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, 2022 was 7.2095 mills (\$7.2095) 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, 2022

**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, 2022

**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, 2022, 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	\$34,818,620
Bonds and loans payable - net	<u>(10,619,301)</u>
Net investment in capital assets	<u>\$24,199,319</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

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

**N. Fund Balance-Governmental Funds**

As of September 30, 2022, 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, 2022

**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 FY2022 is \$7,689,648 which is in excess of the \$5,061,956 minimum unassigned fund balance requirement of 25% of the operating expenditures and transfers out budgeted in the subsequent year.

As of September 30, 2022, 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	\$ 215,575	\$ -	\$ -	\$ -	\$ 215,575
Prepaid expenses	212,218	-	-	-	212,218
<b>Restricted for:</b>					
Law enforcement	-	-	-	291,544	291,544
Capital projects	-	-	5,814,831	-	5,814,831
Building Department	-	1,506,632	-	-	1,506,632
Road and transportation	-	-	-	469,972	469,972
Hurricane	-	-	-	119	119
<b>Committed to:</b>					
Electric charging station	6,000	-	-	-	6,000
Parking study	10,000	-	-	-	10,000
Sign ordinance revisions	17,033	-	-	-	17,033
<b>Assigned to:</b>					
Elderly services	-	-	-	2,037	2,037
<b>Unassigned:</b>	7,689,648	-	-	-	7,689,648
<b>Total fund balances</b>	<b>\$ 8,150,474</b>	<b>\$ 1,506,632</b>	<b>\$ 5,814,831</b>	<b>\$ 763,672</b>	<b>\$ 16,235,609</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	\$ 427,793	\$ -	\$ -	\$ -	\$ 427,793
Restricted	-	1,506,632	5,814,831	761,635	8,083,098
Committed	33,033	-	-	-	33,033
Assigned	-	-	-	2,037	\$ 2,037
Unassigned	7,689,648	-	-	-	7,689,648
<b>Total fund balances</b>	<b>\$ 8,150,474</b>	<b>\$ 1,506,632</b>	<b>\$ 5,814,831</b>	<b>\$ 763,672</b>	<b>\$ 16,235,609</b>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**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, 2022

**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,
FEMA	Streets
	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, 2022, expenditures exceeded appropriations in the General Fund for the following departments; City Attorney \$32,795, City Manager \$7,391, Public Works-Streets and Sidewalks \$56,131, Public Works-Fleet Maintenance \$57,401, and Recreation-Aquatics \$1,785, Golf Administration \$1,466, Golf Pro Shop \$687. 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, 2022

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

**City of Miami Springs (Continued)**

As of September 30, 2022, the City had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
BB&T Money Market	\$ 5,665,194	1
City National Bank Money Market	<u>4,210,416</u>	1
Total Fair Value	<u>\$ 9,875,610</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, 2022, 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, 2022, 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 \$4,210,844. The bank balance of the City's deposits as of September 30, 2022, was \$4,533,544.



**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2022

**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 investments	\$ 5,826,099	Cash	\$ 8,310
Restricted assets:		Deposits	4,210,844
Cash and cash equivalents	<u>8,268,665</u>	Investments	<u>9,875,610</u>
	<u>\$ 14,094,764</u>		<u>\$ 14,094,764</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, 2022**

**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, 2022:

Investment	Fair Value	Investment Maturities (In Years)			
		Less than 1	1 to 5	6 to 10	More than 10
Corporate bonds	\$ 3,043,000	\$ 129,750	\$ 2,108,045	\$ 737,268	\$ 67,937
U.S. government agencies	235,740	-	138,183	97,557	-
Mortgage pools	1,581,177	-	379,000	501,813	700,364
Municipal bonds	3,369,546	-	721,954	204,723	2,442,869
Collateralized mortgage obligations	415,094	-	92,582	52,083	270,429
Foreign bonds notes & debentures	209,383	-	209,383	-	-
<b>Total</b>	<b>\$ 8,853,940</b>	<b>\$ 129,750</b>	<b>\$ 3,649,147</b>	<b>\$ 1,593,444</b>	<b>\$ 3,481,599</b>

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, 2022:

	2022	
	Fair Value	Percentage of Portfolio
U.S. government guaranteed*	4,706,837	53.16%
Quality rating of credit risk debt securities		
Aaa	141,740	1.60%
AA+	273,765	3.09%
AA	220,775	2.49%
AA-	282,527	3.19%
A+	214,213	2.42%
A	607,721	6.86%
A-	628,888	7.10%
BBB+	434,734	4.91%
BBB	913,942	10.32%
BBB-	428,798	4.84%
Total credit risk debt securities	4,147,103	46.84%
Total fixed income securities	\$ 8,853,940	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, 2022

**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, 2022, 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. Risk and Uncertainties - The Plan has investments in investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonable possible that changes in risks in the near term would materially affect balances and the amounts reported in the statement of fiduciary net position and the statement of changes in fiduciary net position. The Plan, through its investment consultant, monitors the Plan's investments and the risks associated therewith on a regular basis, which the Plan believes minimizes these risks.

9. 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, 2022

### 3. DEPOSITS AND INVESTMENTS (CONTINUED)

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

The following is a summary of the fair value hierarchy of investments as of September 30, 2022:

	Fair Value Measurements Using			
	Quoted Prices in Active Markets for Identical Assets 9/30/2021 (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Investments by fair value level:				
Debt securities:				
U.S. government agencies	\$ 235,740	\$ -	\$ 235,740	\$ -
Mortgage pools	1,581,177	-	1,581,177	-
Municipal bonds	415,094	-	415,094	-
Foreign bonds notes & debentures	209,383	-	209,383	-
Collateralized mortgage obligations	3,369,546	-	3,369,546	-
Corporate bonds	3,043,000	-	3,043,000	-
Total debt securities	8,853,940	-	8,853,940	-
Equity securities:				
Common stock	11,859,301	11,859,301	-	-
Foreign stock	581,320	581,320	-	-
Mutual fund equities	6,827,541	6,827,541	-	-
Total equity securities	19,268,162	19,268,162	-	-
Total investments at fair value	\$ 28,122,102	\$ 19,268,162	\$ 8,853,940	\$ -
Investment measured at Net Asset Value (NAV)*				
Core real estate fund	3,703,723			
Total investments	\$ 3,703,723			

\* 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*	\$ 3,703,723	\$ -	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, 2022

**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, 2022:

<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	\$ 3,043,000	\$ 129,750	\$ 2,108,045	\$ 737,268	\$ 67,937
U.S. government agencies	235,740	-	138,183	97,557	-
Mortgage pools	1,581,177	-	379,000	501,813	700,364
Municipal bonds	3,369,546	-	721,954	204,723	2,442,869
Collateralized mortgage obligations	415,094	-	92,582	52,083	270,429
Foreign bonds notes & debentures	209,383	-	209,383	-	-
Total	\$ 8,853,940	\$ 129,750	\$ 3,649,147	\$ 1,593,444	\$ 3,481,599

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**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, 2022:

	2022	
	Fair Value	Percentage of Portfolio
U.S. government guaranteed*	2,832,690	54.94%
Quality rating of credit risk debt securities		
Aaa	107,870	2.09%
AA+	167,850	3.26%
AA	139,398	2.70%
AA-	95,908	1.86%
A+	130,025	2.52%
A	305,261	5.92%
A-	418,291	8.11%
BBB+	303,900	5.89%
BBB	440,651	8.55%
BBB-	213,919	4.15%
Total credit risk debt securities	2,323,073	45.06%
Total fixed income securities	\$ 5,155,763	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, 2022, 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, 2022

**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. Risk and Uncertainties – The Plan has investments in investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonable possible that changes in risks in the near term would materially affect balances and the amounts reported in the statement of fiduciary net position and the statement of changes in fiduciary net position. The Plan, through its investment consultant, monitors the Plan's investments and the risks associated therewith on a regular basis, which the Plan believes minimizes these risks.

9. 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, 2022**

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

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

The following is a summary of the fair value hierarchy of investments as of September 30, 2022:

	9/30/2021	Fair Value Measurements Using		
		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	\$ 167,850	\$ -	\$ 167,850	\$ -
Mortgage pools	1,133,605	-	1,133,605	-
Municipal bonds	270,335	-	270,335	-
Foreign bonds notes & debentures	101,169	-	101,169	-
Collateralized mortgage obligations	1,696,090	-	1,696,090	-
Corporate bonds	1,786,714	-	1,786,714	-
Total debt securities	5,155,763	-	5,155,763	-
Equity securities:				
Common stock	7,213,185	7,213,185	-	-
Foreign stock	351,925	351,925	-	-
Mutual fund equities	4,234,157	4,234,157	-	-
Total equity securities	11,799,267	11,799,267	-	-
Total investments at fair value	\$ 16,955,030	\$ 11,799,267	\$ 5,155,763	\$ -
Investment measured at Net Asset Value (NAV)*				
Core real estate fund	2,498,374			
Total investments	\$ 19,453,404			

\*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.

Investment Measured at NAV	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Core Real Estate Fund*	\$ 2,498,374	\$ -	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, 2022**

**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 Projects Fund	Non-major Governmental	Total Receivables
Governmental activities					
Accounts	\$ 1,389,176	\$ 2,597	\$ -	\$ -	\$ 1,391,773
Taxes	1,986,977	-	150,000	239,131	2,376,108
Other	72,563	-	-	-	72,563
Gross receivables	3,448,716	2,597	150,000	239,131	3,840,444
Less: Allowance for Uncollectibles	(1,182,186)	(2,597)	-	-	(1,184,783)
Net total receivables	2,266,530	-	150,000	239,131	2,655,661

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

	Sanitation	Stormwater	Total Receivables
Business-type activities			
Accounts	\$ 408,789	\$ 101,353	\$ 510,142
Less: Allowance for Uncollectibles	(66,116)	(7,343)	(73,459)
Net total receivables	342,673	94,010	436,683

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, 2022, *unearned revenue* in the governmental funds amounted to \$70,117 representing FY 2022-23 occupational licenses that were paid in advance. In addition, there were \$345,306 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	\$ 66,116
Uncollectibles related to stormwater fees	7,343
Total uncollectibles of the current fiscal	<u>73,459</u>

Payables at September 30, 2022 were as follows:

	Vendors
Governmental activities:	
General Fund	\$ 263,226
Building Fund	37,090
Capital Projects Fund	64,893
Non-major Funds	60,866
Total governmental activities	<u>426,075</u>
Business-type activities	
Sanitation Fund	\$ 34,409
Stormwater Fund	271
Total business-type activities	<u>34,680</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**5. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Balance <u>Oct. 1, 2021</u>	Additions	Deletions/ Transfers	Balance <u>Sept. 30, 2022</u>
<b>Governmental Activities</b>				
Land	\$ 3,085,904	\$ -	\$ -	\$ 3,085,904
Construction in progress	259,064	599,227	(96,901)	761,390
Total capital assets not being depreciated	<u>3,344,968</u>	<u>599,227</u>	<u>(96,901)</u>	<u>3,847,294</u>
Capital assets being depreciated:				
Building	29,664,313	-	-	29,664,313
Right-of-use leased equipment	-	114,059	-	114,059
Infrastructure	19,311,210	-	-	19,311,210
Improvements other than buildings	6,013,936	4,614	96,901	6,115,451
Machinery and equipment	10,605,341	264,164	(78,640)	10,790,865
Total capital assets being depreciated	<u>65,594,800</u>	<u>382,837</u>	<u>18,261</u>	<u>65,995,898</u>
Less accumulated depreciation for:				
Building	(6,844,270)	(513,113)	-	(7,357,383)
Right-of-use leased equipment	-	(53,862)	-	(53,862)
Infrastructure	(14,959,568)	(278,462)	-	(15,238,030)
Improvements other than buildings	(3,548,328)	(190,161)	-	(3,738,489)
Machinery and equipment	(8,091,454)	(561,954)	76,797	(8,576,611)
Total accumulated depreciation	<u>(33,443,620)</u>	<u>(1,597,552)</u>	<u>76,797</u>	<u>(34,964,375)</u>
Total capital assets being depreciated, net	<u>32,151,180</u>	<u>(1,214,715)</u>	<u>95,058</u>	<u>31,031,523</u>
Governmental activities capital assets, net	<u>\$35,496,148</u>	<u>\$ (615,488)</u>	<u>\$ (1,843)</u>	<u>\$ 34,878,817</u>
<b>Business-Type Activities</b>				
Capital assets being depreciated:				
Infrastructure	\$ 5,325,229	\$ -	\$ -	\$ 5,325,229
Machinery and equipment	2,409,407	-	-	2,409,407
Total capital assets being depreciated	<u>7,734,636</u>	<u>-</u>	<u>-</u>	<u>7,734,636</u>
Less accumulated depreciation for:				
Infrastructure	(3,261,522)	(132,045)	-	(3,393,567)
Machinery and equipment	(1,814,840)	(142,587)	-	(1,957,427)
Total accumulated depreciation	<u>(5,076,362)</u>	<u>(274,632)</u>	<u>-</u>	<u>(5,350,994)</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 SEPTEMBER 30, 2022

**5. CAPITAL ASSETS (CONTINUED)**

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

Governmental activities	
General government	\$ 383,994
Public safety	442,910
Public works	336,430
Recreation and social services	406,545
Economic and community development	11,831
Total depreciation expense - governmental activities	\$ 1,581,710
Business-type activities	
Sanitation	\$ 115,466
Stormwater	159,166
Total depreciation expense - business-type activities	\$ 274,632

**6. CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT**

For 2022, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset. This change was incorporated in the City's 2022 financial statements and had an effect on the beginning net position of the General Fund. The City recognized \$98,218 in the net book value for the intangible right to use and a lease liability of \$98,183 for the equipment leased in May 2021.

The implementation of GASB Statement No. 87 had the following effect on net position as reported September 30, 2021:

	<b>Governmental Activities</b>
Net Position September 30, 2021	\$ 31,620,986
Adjustments:	
Net Book Value Leased Asset	98,217
Lease Liability	(98,183)
Restated Net Position September 30, 2021	\$ 31,621,020

Lease agreements are summarized as follows:

<u>Describe</u>	<u>Date</u>	<u>Payment Terms</u>	<u>Payment Amount</u>	<u>Interest Rate</u>	<u>Total Lease Liability</u>	<u>Balance September 30, 2022</u>
Motorcycles	5/1/2021	3	38,400	1.17%	114,059	60,192
Total Lease Agreement						\$ 60,192

The motorcycles were leased for the Police Department, beginning May 1, 2021 for a term of three years.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2022

**6. CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT (CONTINUED)**

Annual requirements to amortize this lease liability and related interest are as follows:

Year Ending September 30	Principal	Interest
2023	\$ 37,954	\$ 446
2024	22,238	161
	<u>\$ 60,192</u>	<u>\$ 607</u>

**7. 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, 2022 was \$4,222,000.

**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, 2022 was \$111,443.

**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, 2022 was \$4,500,000.

**Capital Improvement Revenue Note Series 2022**

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. The balance at September 30, 2022 was \$551,736.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

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

Debt service requirements to maturity for the fiscal year ending September 30, 2022 are summarized as follows:

	<u>Series 2015 Capital</u>		<u>Series 2017 Capital</u>		<u>Series 2019 Capital</u>		<u>Series 2022 Capital</u>		<u>Total</u>	
	<u>Improvement Refunding</u>		<u>Improvement Revenue</u>		<u>Improvement Revenue</u>		<u>Improvement Revenue</u>			
	<u>Note</u>		<u>Note</u>		<u>Note</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>	<u>Principal</u>	<u>Interest</u>
2023	510,000	127,541	64,072	1,876	250,000	112,625	126,680	7,565	\$ 950,752	\$ 249,607
2024	525,000	111,853	47,371	512	250,000	106,000	128,590	5,655	950,961	224,020
2025	540,000	95,094	-	-	250,000	99,375	130,530	3,715	920,530	198,184
2026	558,000	78,147	-	-	250,000	99,375	132,500	1,746	940,500	179,268
2027	575,000	60,665	-	-	250,000	86,125	33,436	125	858,436	146,915
2028-2032	1,514,000	71,607	-	-	1,250,000	331,250	-	-	2,764,000	402,857
2033-2037	-	-	-	-	1,250,000	165,625	-	-	1,250,000	165,625
2038-2039	-	-	-	-	750,000	19,875	-	-	750,000	19,875
Total, net	\$ 4,222,000	\$ 544,907	\$ 111,443	\$ 2,388	\$ 4,500,000	\$ 1,020,250	\$ 551,736	\$ 18,806	\$ 9,385,179	\$ 1,586,351

**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. On November 14, 2019, the city executed a five-year Revenue Note with Branch Banking and Trust for infrastructure improvements to City Hall, the City's Golf Course and parks, and the acquisition of police 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.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2022, were as follows:

<u>Year ending</u>	
<u>September 30,</u>	
2023	\$ 465,427
2024	231,060
2025	156,056
2026	160,805
2027	170,736
2028-37	421,006
Total minimum lease payments	1,605,090
Less: amount representing interest at 2.3% - 3.615% APR	(168,323)
Present value of minimum Lease payments	\$ 1,436,767

**CITY OF MIAMI SPRINGS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2022**

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

**Capital Leases (Continued)**

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>(2,123,296)</u>
	<u>\$ 2,147,020</u>
<u>Business Type Activities</u>	
Machinery and equipment	\$ 448,495
Less: Accumulated depreciation	<u>(438,644)</u>
	<u>\$ 9,851</u>

Long-term debt activity for the year ended September 30, 2022 was as follows:

	October 1, <u>2021</u>	<u>Additions</u>	<u>Reductions</u>	September 30, <u>2022</u>	Due w within <u>One Year</u>
<b>Governmental Activities</b>					
Bonds and notes payable:					
2015 Capital Improvement Refunding Note	\$ 4,715,000	\$ -	\$ (493,000)	\$ 4,222,000	\$ 510,000
2017 Capital Improvement Revenue Note	176,197	-	(64,754)	111,443	64,072
2019 Capital Improvement Revenue Note	4,750,000	-	(250,000)	4,500,000	362,723
2022 Capital Improvement Revenue Note	-	105,000	(15,183)	89,817	20,623
Capital leases	<u>2,220,520</u>	<u>114,059</u>	<u>(578,346)</u>	<u>1,756,233</u>	<u>573,874</u>
Total bonds and notes payable	<u>11,861,717</u>	<u>219,059</u>	<u>(1,401,283)</u>	<u>10,679,493</u>	<u>1,531,292</u>
Other liabilities:					
Compensated absences	<u>2,079,677</u>	<u>876,460</u>	<u>(795,840)</u>	<u>2,160,297</u>	<u>1,658,016</u>
Governmental activity long-term liabilities	<u>\$13,941,394</u>	<u>\$ 1,095,519</u>	<u>\$ (2,197,123)</u>	<u>\$ 12,839,790</u>	<u>\$ 3,189,308</u>
<b>Business-type Activities</b>					
Bonds and notes payable:					
2022 Capital Improvement Revenue Note	\$ -	\$ 540,000	\$ (78,081)	\$ 461,919	\$ 106,056
Capital leases	<u>9,165</u>	<u>-</u>	<u>(9,165)</u>	<u>-</u>	<u>-</u>
Total bonds and notes payable	<u>9,165</u>	<u>540,000</u>	<u>(87,246)</u>	<u>461,919</u>	<u>106,056</u>
Other liabilities:					
Compensated absences	<u>108,322</u>	<u>109,334</u>	<u>(125,593)</u>	<u>92,063</u>	<u>64,656</u>
Business-type activities long-term liabilities	<u>\$ 117,487</u>	<u>\$ 649,334</u>	<u>\$ (212,839)</u>	<u>\$ 553,982</u>	<u>\$ 170,712</u>

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

Interfund balances for the fiscal year ended September 30, 2022, are as follows:

	Interfund Receivable	Interfund Payable
General Fund	\$ 537,186	\$ -
Sanitation Fund	-	497,463
Hurricane Fund	-	39,723
	<u>\$ 537,186</u>	<u>\$ 537,186</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2022

**8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)**

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, 2022, are as follows:

	Transfers In**	Transfers Out**
General Fund	\$ 918,868	\$ 2,146,335
Senior Center	535,016	-
Capital Projects	-	918,868
Road and Transportation	-	67,313
Debt Service	1,678,632	-
	\$ 3,132,516	\$ 3,132,516

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

- Operating subsidies from the General Fund of \$535,016 to the Elderly Services Center and \$1,678,632 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. The Capital Projects Fund transferred \$371,174 which were funds left over after completion of the Adult Community Center project and \$547,694 in ARPA funds to cover governmental services costs-police.

**9. 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  
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**9. 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, 2022, the average active employee contribution rate was 6.67% of annual pay, and the City's average contribution rate was 11.68% 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, 2022, the average active employee contribution rate was 9.5% of annual pay, and the City's average contribution rate was 12.94% 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  
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**9. 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, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	83
Inactive employees entitled to but not yet receiving benefits	8
Active employees	80
Total membership	171

**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 3.0% of AME per year of credited service. The maximum benefit is 75% 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, 2022

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

**Employees covered by benefit terms**

At October 1, 2021 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	48
Inactive employees entitled to but not yet receiving benefits	1
Active employees	40
Total membership	89

**Net Pension Liability**

The City's net pension liability was measured as of September 30, 2022, 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, 2022, 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%
Retirement Age	Experience – based table of rates that are specific to the type of eligibility condition

The same versions of Pub-2010 Headcount-Weighted Mortality Tables for Regular (other than K-12 School Instructional Personnel) Class members as used by the Florida Retirement System (FRS) in their July 1, 2019 actuarial valuation (with mortality improvements projected for non-disabled lives to a future years after 2010 using Scale MP-2018). Florida Statutes Chapter 112.63(1)(f) mandates the use of mortality tables from one of the two most recently published FRS actuarial valuations reports.

Effective as of October 1, 2020, the mortality assumption was updated to the tables used in the July 1, 2019 FRS actuarial valuation Regular (other than K-12 School Instructional Personnel) Class members. The Schedule of Changes in the Net Pension Liability reflects this assumption change.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
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**9. 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:

<b><u>Asset Class</u></b>	<b><u>Target Allocation</u></b>	<b><u>Long-Term Expected Real Rate of Return</u></b>
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 7.00 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, 2022

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

**General Employees (Continued)**

**Changes in the Net Pension Liability**

	<b>Increase (Decrease)</b>		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<b><u>Balances at 09/30/2021</u></b>	\$ 21,711,112	\$ 21,608,531	\$ 102,581
Changes for the year:			
Service cost	530,621		530,621
Interest	1,501,470		1,501,470
Differences between expected and actual experience	(63,182)		(63,182)
Changes of assumptions	(457,293)		(457,293)
Contributions - employer		478,209	(478,209)
Contributions - employee		321,545	(321,545)
Net investment income		4,351,716	(4,351,716)
Benefit payments, including refunds of employee contributions	(1,584,326)	(1,584,326)	-
Administrative expense		(89,487)	89,487
<b>Net changes</b>	<b>(72,710)</b>	<b>3,477,657</b>	<b>(3,550,367)</b>
<b><u>Balances at 09/30/2022</u></b>	<b>\$ 21,638,402</b>	<b>\$ 25,086,188</b>	<b>\$ (3,447,786)</b>

Plan fiduciary net position as a percentage of the total pension liability .....	115.93%
Covered payroll .....	\$ 3,955,043
Net pension liability as a percentage of covered payroll .....	-87.17%

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**9. 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:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
City's Net Pension Liability	\$ (1,040,486)	\$ (3,447,786)	\$ (5,462,444)

**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 (\$627,000). At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 90,660	\$ 65,201
Changes in assumptions	84,420	333,700
Net difference between expected and actual earnings on investments		2,758,784
Total	\$ 175,080	\$ 3,157,685

The deferred outflows of resources related to the General Employees Retirement Plan, totaling \$435,789, 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, 2023.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
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**9. 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:

<b>Year ended 9/30:</b>	
2023	\$ (832,622)
2024	(760,546)
2025	(818,843)
2026	(570,594)
Thereafter	-
<b>Total</b>	<b>\$ (2,982,605)</b>

**Police & Firefighters**

**Actuarial assumptions**

The total pension liability in the September 30, 2021 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%
Retirement Age	Experience – based table of rates that are specific to the type of eligibility condition

The same versions of Pub-2010 Headcount-Weighted Mortality Tables as used by the Florida Retirement System (FRS) for Special Risk class members in their July 1, 2019 actuarial valuation (with mortality improvements projected to all future years after 2010 using Scale MP-2018). Florida Statutes Chapter 112.63(1)(f) mandates the use of mortality tables from one of the two most recently published FRS actuarial valuations reports.

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.

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.

Ordinance No. 1123-2022 was adopted on February 28, 2022. Ordinance No. 1122-2021 was adopted on December 13, 2021. These ordinances amended the Plan by unfreezing benefits which were earned prior to October 12, 2014 for those current active members who retire or enter the DROP on or after December 14, 2021.

These benefit changes are expected to increase the Net Pension Liability by approximately \$1,200,000.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
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**9. 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**  
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**9. EMPLOYEE RETIREMENT PLANS (CONTINUED)**

**Police & Firefighters (Continued)**

**Changes in the Net Pension Liability**

	<b>Increase (Decrease)</b>		
	Total	Plan Fiduciary	Net Pension Liability/(Asset)
	Pension Liability (a)	Net Position (b)	
			(a) - (b)
<b><u>Balances at 09/30/2021</u></b>	\$ 34,611,052	\$ 35,604,813	\$ (993,761)
Changes for the year:			
Service cost	570,158		570,158
Interest	2,384,297		2,384,297
Changes in benefit terms	187,216		187,216
Differences between expected and actual experience	381,175		381,175
Changes of assumptions	(1,021,829)		(1,021,829)
Contributions - employer (from city)		464,544	(464,544)
Contributions - employer (from state)		128,127	(128,127)
Contributions - employee		299,853	(299,853)
Net investment income		7,155,332	(7,155,332)
Benefit payments, including refunds of employee contributions	(2,239,659)	(2,239,659)	-
Administrative expense		(84,538)	84,538
Other changes	(5,092)		(5,092)
Net changes	256,266	5,723,659	(5,467,393)
<b><u>Balances at 09/30/2022</u></b>	<b>\$ 34,867,318</b>	<b>\$ 41,328,472</b>	<b>\$ (6,461,154)</b>

Plan fiduciary net position as a percentage of the total pension liability .....	118.53%
Covered payroll .....	\$ 3,156,347
Net pension liability as a percentage of covered payroll .....	-204.70%



**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2022

**9. 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:

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
City's Net Pension Liability	\$ (2,816,748)	\$ (6,461,154)	\$ (9,521,246)

**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 \$(994,649). At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual	\$ 456,409	\$ 33,086
Changes in assumptions		799,692
Net difference between expected and actual earnings on investments		4,661,458
<b>Total</b>	<b>\$ 456,409</b>	<b>\$ 5,494,236</b>

The deferred outflows of resources related to the Police and Firefighters Retirement plan, totaling \$515,345, 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, 2023.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
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**9. 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>	
2023	\$ (1,487,292)
2024	(1,183,659)
2025	(1,343,945)
2026	(1,022,931)
Thereafter	-
<b>Total</b>	<b>\$ (5,037,827)</b>

**(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**  
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**9. 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, 2022, the General Employees Retirement System had three (3) participants with balances amounting to \$134,248 and the Police and Firefighters Retirement System had six (6) 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, 2022, 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 \$54,366 for the fiscal year ended September 30, 2022.

**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
Deferred outflow s			
Difference between expected and actual experience	\$ 90,660	\$ 456,409	\$ 547,069
Changes in assumptions	84,420	-	84,420
Subtotal	175,080	456,409	631,489
Contributions subsequent to the measurement date	435,789	515,345	951,134
Total deferred outflow s and contributions subsequent to the measurement	<u>\$ 610,869</u>	<u>\$ 971,754</u>	<u>\$ 1,582,623</u>
Deferred inflow s			
Difference between expected and actual experience	\$ 65,201	\$ 33,086	\$ 98,287
Changes in assumptions	333,700	799,692	1,133,392
Difference between expected and actual earnings on investments	2,758,784	4,661,458	7,420,242
Total deferred inflow s	<u>\$ 3,157,685</u>	<u>\$ 5,494,236</u>	<u>\$ 8,651,921</u>
Pension expense	<u>\$ (627,000)</u>	<u>\$ (994,649)</u>	<u>\$ (1,621,649)</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**10. 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.

**11. 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, 2022

**11. 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, 2021.

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, 2022

**11. 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, 2021, the following employees were covered by the benefit terms:

Inactive Plan Members or beneficiaries currently receiving benefits	66
Active employees	126
Total membership	<u>192</u>

Total OPEB Liability

The Plan's total OPEB liability of \$3,214,306 was measured as of September 30, 2021 and was determined by an actuarial valuation as of that date.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2022

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

Actuarial assumptions and other inputs

The total OPEB liability in the September 30, 2021 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	09/30/2021
Measurement date	09/30/2021
Actuarial Cost Method	Entry Age Normal
Discount rate	2.19%
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, 2021 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 9.0%, followed by 5.75% and gradually decreasing to an ultimate trend rate of 3.75%.
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.
Other Information:	Changes in assumptions and other inputs include the change in the discount rate from 2.41% as of the beginning of the measurement period to 2.19% as of September 30, 2021. This change is reflected in the Schedule of Changes in Total OPEB liability.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

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

Changes in the Total OPEB Liability

<b>Balance at 9/30/2020</b>	<b>\$</b>	<b>2,899,182</b>
Changes for the year:		
Service cost		120,924
Interest		71,589
Differences between expected and actual experience		70,118
Changes in assumptions and other inputs		151,718
Benefit payments		(99,225)
Net change in OPEB liability		315,124
<b>Balance at 9/30/2021</b>	<b>\$</b>	<b>3,214,306</b>

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 2.19%, 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
1.19%	2.19%	3.19%
\$ 3,670,106	\$ 3,214,306	\$ 2,843,856

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 9.0%, 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
\$ 2,882,950	\$ 3,214,306	\$ 3,625,648



**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2022

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

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

For the year ended September 30, 2022, the City Plan recognized OPEB expenses of \$189,315. At September 30, 2022, the Plan reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 58,234	\$ 23,655
Changes in assumptions	189,297	45,312
Net difference between expected and actual earnings on investments	129,712	-
Total	<u>\$ 377,243</u>	<u>\$ 68,967</u>

The deferred outflow of resources related to OPEB totaling \$129,712 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 5.9 years.

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

Year Ending September 30	Net Deferred Outflows of Resources
2023	\$ 22,871
2024	46,203
2025	40,544
2026	35,108
Thereafter	33,838
<b>Total</b>	<b>\$ 178,564</b>

**12. COMMITMENTS AND CONTINGENCIES**

**Litigation**

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

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2022

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

**Tax-Exempt Bonds**

As discussed in Note 7-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.

**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 \$59,394 for the fiscal year ended September 30, 2022.

The City also leases police motorcycles, office equipment and office space under non-cancelable operating leases. Total costs for such leases were \$77,895 for the fiscal year ended September 30, 2022.

The future minimum lease payments are as follows:

Year Ending <u>September 30,</u>	
2023	\$ 137,289
2024	137,289
2025	137,289
2026	-
Thereafter	-
<b>Total</b>	<b>\$ 411,867</b>

**Encumbrances**

As of September 30, 2022, the City had the following major fund encumbrances:

- 1) \$371,840 in general fund encumbrances related to various miscellaneous purchases for vehicles and other equipment.
- 2) \$288,613 in the Capital projects Fund related to design and engineering costs for a proposed storm water and road improvement project.
- 3) \$71,475 in the Building fund related to new software and a new vehicle for the department.

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

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

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**CITY OF MIAMI SPRINGS, FLORIDA**  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<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	\$ 10,199,406	\$ 10,199,406	\$ 10,662,552	\$ 463,146
Charges for services	3,144,350	3,144,350	3,393,835	249,485
Public service taxes	1,750,000	1,750,000	1,777,472	27,472
Intergovernmental	2,255,407	2,255,407	2,466,938	211,531
Licenses and permits	199,000	199,000	129,508	(69,492)
Fines and forfeitures	756,817	756,817	1,327,876	571,059
Investment income	36,000	36,000	18,074	(17,926)
Other	327,711	362,690	327,375	(35,315)
Total revenues	<u>18,668,691</u>	<u>18,703,670</u>	<u>20,103,630</u>	<u>1,399,960</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Council	169,062	171,856	159,743	12,113
City Clerk	334,254	334,254	285,421	48,833
City Manager	384,256	440,256	447,647	(7,391)
City Attorney	224,722	224,722	257,517	(32,795)
Human Resources	313,845	314,030	262,451	51,579
Planning	94,180	122,850	104,597	18,253
Finance	772,797	772,797	683,515	89,282
Information Technology	392,831	407,207	363,749	43,458
Total general government	<u>2,685,947</u>	<u>2,787,972</u>	<u>2,564,639</u>	<u>223,333</u>
<b>Public safety:</b>				
Police	7,881,940	8,053,401	7,744,640	308,761
Code Enforcement	261,431	274,086	237,282	36,804
Total public safety	<u>8,143,371</u>	<u>8,327,487</u>	<u>7,981,922</u>	<u>345,565</u>
<b>Public works:</b>				
Administration	468,420	468,420	415,358	53,062
Streets & sidewalks	432,218	432,219	488,350	(56,131)
Properties	896,526	896,526	726,903	169,623
Building maintenance	393,914	413,276	371,322	41,954
Fleet maintenance	40,000	40,000	97,401	(57,401)
Total public works	<u>2,231,078</u>	<u>2,250,441</u>	<u>2,099,334</u>	<u>151,107</u>
<b>Recreation:</b>				
Administration	1,578,864	1,858,150	1,657,747	200,403
Aquatics	610,144	616,791	618,576	(1,785)
Tennis	42,400	42,400	35,685	6,715
Park maintenance	382,418	384,495	310,715	73,780
Golf Administration	11,456	11,456	12,922	(1,466)
Golf Pro Shop	833,039	815,690	816,377	(687)
Golf Maintenance	1,361,691	1,398,478	1,138,133	260,345
Total recreation	<u>4,820,012</u>	<u>5,127,460</u>	<u>4,590,155</u>	<u>537,305</u>
Total expenditures	<u>17,880,408</u>	<u>18,493,360</u>	<u>17,236,050</u>	<u>1,257,310</u>

(Continued)

**CITY OF MIAMI SPRINGS, FLORIDA**  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<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	788,283	210,310	2,867,580	2,657,270
Other financing sources (uses):				
Issuance of debt		105,000	105,000	-
Transfers in	721,002	721,002	918,868	197,866
Transfers out	(1,621,994)	(1,621,994)	(2,146,335)	(524,341)
Total other financing sources	(900,992)	(795,992)	(1,122,467)	(326,475)
Net change in fund balance	(112,709)	(585,682)	1,745,113	2,330,795
Fund balances, October 1	6,405,361	6,405,361	6,405,361	-
Fund balances, September 30	<u>\$ 6,292,652</u>	<u>\$ 5,819,679</u>	<u>\$ 8,150,474</u>	<u>\$ 2,330,795</u>

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See notes to budgetary comparison schedule

**CITY OF MIAMI SPRINGS, FLORIDA**  
 BUDGETARY COMPARISON SCHEDULE  
 BUILDING FUND  
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Building Operation Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Licenses and permits	\$ 917,200	\$ 917,200	\$ 886,840	\$ (30,360)
Misc Income	-	-	45,841	45,841
Investment income	-	-	3,069	3,069
Total revenues	917,200	917,200	935,750	18,550
Expenditures:				
Current:				
Public safety	1,072,922	1,120,689	988,591	132,098
Total expenditures	1,072,922	1,120,689	988,591	132,098
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(155,722)	(203,489)	(52,841)	150,648
Net change in fund balance	(155,722)	(203,489)	(52,841)	150,648
Fund balances, October 1			1,559,473	
Fund balances, September 30			\$ 1,506,632	

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTE TO BUDGETARY COMPARISON SCHEDULE  
FISCAL YEAR ENDED SEPTEMBER 30, 2022

**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 \$612,952 for the fiscal year ended September 30, 2022, and consists of the roll-forward of encumbrances from FY 2021, 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>2021</u>	<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	\$ 530,621	\$ 517,823	\$ 478,369	\$ 449,371	\$ 425,585	\$ 327,212	\$ 298,401	\$ 318,230
Interest on the total pension liability	1,501,470	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	(63,182)	191,392	(114,573)	185,603	603,966	109,558	-	(120,753)
Changes in assumptions	(457,293)	-	506,514	461,742	347,759	-	-	-
Benefit payments	(1,468,620)	(1,535,189)	(1,944,484)	(1,161,974)	(1,585,026)	(1,731,453)	(993,482)	(908,927)
Refunds	(115,706)	(76,741)	(10,453)	(60,181)	(18,047)	(39,929)	(53,595)	(60,675)
Other	-	-	-	-	-	-	-	-
<b>Net Change in Total Pension Liability</b>	<u>(72,710)</u>	<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>21,711,112</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>	<u>17,252,746</u>
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 21,638,402</u>	<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	\$ 478,209	\$ 472,860	\$ 443,293	\$ 420,570	\$ 338,551	\$ 317,957	\$ 344,236	\$ 366,204
Contributions - Member	321,545	314,272	307,085	285,901	283,972	252,554	208,312	188,555
Net Investment Income	4,351,716	2,158,818	1,107,401	2,106,317	2,021,370	1,720,828	766,343	1,903,591
Benefit Payments	(1,468,620)	(1,535,189)	(1,944,484)	(1,161,974)	(1,585,026)	(1,731,453)	(993,482)	(908,927)
Refunds	(115,706)	(76,741)	(10,453)	(60,181)	(18,047)	(39,929)	(53,595)	(60,675)
Pension plan administrative expense	(89,485)	(86,173)	(86,097)	(93,369)	(83,952)	(82,657)	(82,212)	(76,422)
Other	(2)	-	-	-	-	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<u>3,477,657</u>	<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>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>	<u>16,050,579</u>
<b>Plan Fiduciary Net Position - Ending</b>	<u>\$ 25,086,188</u>	<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>\$ (3,447,786)</u>	<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	115.93%	99.53%	96.25%	98.92%	97.94%	98.71%	96.31%	98.32%
Covered Payroll <sup>1</sup>	\$ 3,955,043	\$ 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	-87.17%	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 September 30,	Actuarially Determined Contribution	Actual Contribution <sup>2</sup>	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2022	\$ 435,789	\$ 435,789	\$ -	\$ 4,020,870	10.84%
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

10/1/2020

Measurement Date:

9/30/21

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	2.50%
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	The same versions of Pub-2010 Headcount-Weighted Mortality Tables for Regular (other than K-12 Instructional Personnel) Class members as used by the Florida Retirement System (FRS) in their July 1, 2019 actuarial valuation (with mortality improvements projected for non-disabled lives to all future years after 2010 using Scale MP-2018). Florida Statutes Chapter 112.63(1)(f) mandates the use of mortality tables from one of the two most recently published FRS actuarial valuation reports.

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,	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service Cost	\$ 570,158	\$ 528,793	\$ 546,751	\$ 590,707	\$ 590,908	\$ 517,936	\$ 516,880	\$ 606,975
Interest on the total pension liability	2,384,297	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	187,216	-	-	-	-	-	-	(614,240)
Difference between actual & expected experience of the total pension liability	381,175	308,668	(132,350)	110,907	(56,808)	(103,859)	-	(90,536)
Changes in assumptions	(1,021,829)	-	-	1,341,696	(11,268)	-	-	-
Benefit payments	(2,239,659)	(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	(5,092)	(2,510)	(62,026)	(3,717)	5,585	189	(65,584)	(101,254)
<b>Net Change in Total Pension Liability</b>	<u>256,266</u>	<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>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>	<u>29,867,171</u>
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 34,867,318</u>	<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	\$ 592,671	\$ 630,158	\$ 658,407	\$ 746,806	\$ 799,561	\$ 824,123	\$ 746,333	\$ 745,274
Contributions - Member	299,853	311,426	357,453	338,943	381,489	353,736	309,304	336,297
Net Investment Income	7,155,332	3,660,490	1,809,760	3,464,364	3,331,989	2,753,012	1,252,928	2,968,350
Benefit Payments	(2,239,659)	(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	(84,538)	(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>5,723,659</u>	<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>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>	<u>25,053,469</u>
<b>Plan Fiduciary Net Position - Ending</b>	<u>\$ 41,328,472</u>	<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>\$ (6,461,154)</u>	<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	118.53%	102.87%	98.86%	98.57%	98.04%	92.73%	89.09%	90.52%
Covered Payroll <sup>1</sup>	\$ 3,156,947	\$ 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	-204.70%	-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 September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess) <sup>1</sup>	Covered Payroll	Actual Contribution as a % of Covered Payroll
2022	\$ 512,247	\$ 512,247	\$ -	3,477,240	14.73%
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> 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 discal year 2015 to cover a portion of the actuarially determined contribution for the year.

**Notes to the Schedule of Contributions**

Valuation Date: 10/1/2020  
Measurement Date: 9/30/2021  
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: 7 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: The same versions of Oub-2010 Headcount-Weighed Mortality Tables for Special Risk- class members as used by the Florida Retirement System(FRS) for Special Risk class members in their July 1, 2019 actuarial valuation (with mortality improvements projected to all future years after 2010 using Scale MP-2018). Florida Statutes Chapter 112.63(1)(f) mandates the use of mortality tables from one of the two most recently- published FRS actuarial valuation reports.

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 TOTAL OPEB LIABILITY AND RELATED RATIOS**

(as required by GASB Stament No. 75)

Measurement Year Ended September 30,	2021	2020	2019	2018	2017
<b>Total OPEB Liability</b>					
Service cost	\$ 120,924	\$ 117,291	\$ 104,511	\$ 107,514	\$ 112,469
Interest on the Total OPEB Liability	71,589	79,542	102,807	94,927	86,160
Changes in benefit terms	-	-	-	-	-
Difference between expected and actual experience of the Total OPEB Liability	70,118	-	(52,038)	-	-
Changes in assumptions and other inputs	151,718	(27,403)	139,248	(115,795)	(147,733)
Benefit payments	(99,225)	(90,771)	(107,525)	(115,637)	(110,544)
Net change in Total OPEB Liability	315,124	78,659	187,003	(28,991)	(59,648)
<b>Total OPEB Liability-beginning*</b>	<b>2,899,182</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>\$ 3,214,306</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	\$ 8,124,058	\$ 6,747,834	\$ 7,070,405	\$ 8,391,425	\$ 7,039,959
Total OPEB liability as a percentage of Covered-Employee payroll	39.57%	42.96%	39.89%	31.38%	37.82%

**Notes to schedule:**

The following assumption changes have been reflected in the Schedule of Changes in the Total OPEB Liability for the measurement period ending September 30, 2021:

- The discount rate was changed from 2.41% to 2.19%.
- Per capita costs and premiums updated based on information provided.
- Long-term trend rates of healthcare cost increases were lowered from 3.99% to 3.75%.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for OPEB.

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.

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# COMBINING FINANCIAL STATEMENTS

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## NONMAJOR GOVERNMENTAL FUNDS

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### 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, 2022

	Special Revenue Funds					Total Nonmajor Governmental Funds
	Senior Center	LETF	Hurricane	Road and Transportation	Debt Service	
<b>ASSETS</b>						
Accounts receivable - net	\$ 49,750	\$ 19,000	\$ 39,842	\$ 130,539	\$ -	\$ 239,131
Restricted assets:						
Cash and equity in pooled cash and investments	<u>7,120</u>	<u>275,813</u>	<u>-</u>	<u>355,140</u>	<u>-</u>	<u>638,073</u>
Total assets	<u>\$ 56,870</u>	<u>\$ 294,813</u>	<u>\$ 39,842</u>	<u>\$ 485,679</u>	<u>\$ -</u>	<u>\$ 877,204</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 41,890	\$ 3,269	\$ -	\$ 15,707	\$ -	\$ 60,866
Accrued payroll	12,943	-	-	-	-	12,943
Due to other funds	<u>-</u>	<u>-</u>	<u>39,723</u>	<u>-</u>	<u>-</u>	<u>39,723</u>
Total liabilities	<u>54,833</u>	<u>3,269</u>	<u>39,723</u>	<u>15,707</u>	<u>-</u>	<u>113,532</u>
<b>FUND BALANCES</b>						
Assigned	2,037	-	-	-	-	2,037
Restricted	<u>-</u>	<u>291,544</u>	<u>119</u>	<u>469,972</u>	<u>-</u>	<u>761,635</u>
Total fund balances	<u>2,037</u>	<u>291,544</u>	<u>119</u>	<u>469,972</u>	<u>-</u>	<u>763,672</u>
Total liabilities and fund balances	<u>\$ 56,870</u>	<u>\$ 294,813</u>	<u>\$ 39,842</u>	<u>\$ 485,679</u>	<u>\$ -</u>	<u>\$ 877,204</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>Special Revenue Funds</u>					Total Nonmajor Governmental Funds
	Senior Center	LETF	Hurricane	Road and Transportation	Debt Service	
<b>Revenues:</b>						
Charges for services	\$ 32,235	\$ -	\$ -	\$ 25,533	\$ -	\$ 57,768
Intergovernmental	514,551	19,000	-	800,770	-	1,334,321
Fines and forfeitures	-	74,265	-	-	-	74,265
Investment income	-	365	-	165	-	530
Miscellaneous	19,856	-	-	-	-	19,856
Total revenues	<u>566,642</u>	<u>93,630</u>	<u>-</u>	<u>826,468</u>	<u>-</u>	<u>1,486,740</u>
<b>Expenditures:</b>						
Current:						
Public Safety	-	114,637	-	-	-	114,637
Public Works	-	-	-	465,562	-	465,562
Recreation and social services	1,083,589	-	-	-	-	1,083,589
Debt service:						
Principal retirement	-	-	-	-	1,347,416	1,347,416
Interest and fiscal charges	-	-	-	-	331,216	331,216
Capital outlay:						
Recreation and social services	18,229	-	-	-	-	18,229
Total expenditures	<u>1,101,818</u>	<u>114,637</u>	<u>-</u>	<u>465,562</u>	<u>1,678,632</u>	<u>3,360,649</u>
Deficiency of revenues over expenditures before other financing sources	<u>(535,176)</u>	<u>(21,007)</u>	<u>-</u>	<u>360,906</u>	<u>(1,678,632)</u>	<u>(1,873,909)</u>
Other financing sources						
Transfers in	535,016	-	-	-	1,678,632	2,213,648
Transfers out	-	-	-	(67,313)	-	(67,313)
Total other financing sources	<u>535,016</u>	<u>-</u>	<u>-</u>	<u>(67,313)</u>	<u>1,678,632</u>	<u>2,146,335</u>
Net change in fund balance	<u>(160)</u>	<u>(21,007)</u>	<u>-</u>	<u>293,593</u>	<u>-</u>	<u>272,426</u>
Fund balances, October 1	<u>2,197</u>	<u>312,551</u>	<u>119</u>	<u>176,379</u>	<u>-</u>	<u>491,246</u>
Fund balances, September 30	<u>\$ 2,037</u>	<u>\$ 291,544</u>	<u>\$ 119</u>	<u>\$ 469,972</u>	<u>\$ -</u>	<u>\$ 763,672</u>



**CITY OF MIAMI SPRINGS, FLORIDA**  
 BUDGETARY COMPARISON SCHEDULE  
 DEBT SERVICE FUND  
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive/(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Debt service:				
Principal retirement	\$ 1,351,085	\$ 1,351,085	\$ 1,347,416	\$ 3,669
Interest and fiscal charges	333,171	333,171	331,216	1,955
Total expenditures	<u>1,684,256</u>	<u>1,684,256</u>	<u>1,678,632</u>	<u>5,624</u>
Excess (deficiency) of revenues over expenditures before other financing (uses) sources	<u>(1,684,256)</u>	<u>(1,684,256)</u>	<u>(1,678,632)</u>	<u>5,624</u>
Other financing sources				
Transfers in	<u>1,684,256</u>	<u>1,684,256</u>	<u>1,678,632</u>	<u>(5,624)</u>
Total other financing sources	<u>1,684,256</u>	<u>1,684,256</u>	<u>1,678,632</u>	<u>(5,624)</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, 2022

	LET F FUND			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 19,000	\$ 19,000
Fines and forfeitures	-	-	74,265	74,265
Investment income	1,500	1,500	365	(1,135)
Total revenues	1,500	1,500	93,630	92,130
Expenditures:				
Current:				
Public safety	156,563	158,407	114,637	(43,770)
Total expenditures	156,563	158,407	114,637	(43,770)
Deficiency of revenues over expenditures before other financing sources(uses)	(155,063)	(156,907)	(21,007)	135,900
Net change in fund balance	(155,063)	(156,907)	(21,007)	135,900
Fund balances, October 1			312,551	
Fund balances, September 30			\$ 291,544	

## 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, 2022

	Senior Center Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$ 20,000	\$ 20,000	\$ 32,235	\$ 12,235
Intergovernmental	526,696	526,696	514,551	(12,145)
Other	-	-	19,856	19,856
Total revenues	<u>546,696</u>	<u>546,696</u>	<u>566,642</u>	<u>19,946</u>
<b>Expenditures:</b>				
Current:				
Recreation and social services	1,010,178	1,023,039	1,083,589	(60,550)
Capital outlay:				
Recreation and social services	-	-	18,229	(18,229)
Total expenditures	<u>1,010,178</u>	<u>1,023,039</u>	<u>1,101,818</u>	<u>(78,779)</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>(463,482)</u>	<u>(476,343)</u>	<u>(535,176)</u>	<u>(58,833)</u>
Other financing sources (uses)				
Transfers in	463,482	476,343	535,016	58,673
Total other financing sources (uses)	<u>463,482</u>	<u>476,343</u>	<u>535,016</u>	<u>58,673</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(160)</u>	<u>-</u>
Fund balances, October 1			<u>2,197</u>	
Fund balances, September 30			<u>\$ 2,037</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, 2022

	Road and Transportation			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Charges for services	\$ 21,000	\$ 21,000	\$ 25,533	\$ 4,533
Investment income			165	165
Intergovernmental	<u>605,885</u>	<u>605,885</u>	<u>800,770</u>	<u>194,885</u>
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>626,885</u>	<u>626,885</u>	<u>826,468</u>	<u>199,583</u>
Expenditures:				
Current:				
Public works	<u>559,572</u>	<u>559,572</u>	<u>465,562</u>	<u>94,010</u>
Total expenditures	<u>559,572</u>	<u>559,572</u>	<u>465,562</u>	<u>94,010</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>67,313</u>	<u>67,313</u>	<u>360,906</u>	<u>293,593</u>
Other financing sources (uses)				
Transfers out	<u>(67,313)</u>	<u>(67,313)</u>	<u>(67,313)</u>	<u>-</u>
Total other financing sources (uses)	<u>(67,313)</u>	<u>(67,313)</u>	<u>(67,313)</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>293,593</u>	<u>-</u>
Fund balances, October 1			<u>176,379</u>	
Fund balances, September 30			<u>\$ 469,972</u>	

## FIDUCIARY FUNDS

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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, 2022

	Pension Trust Funds		Total Pension Trust Funds
	General Employees' Pension Plan	Police & Firefighters' Pension Plan	
<b>ASSETS</b>			
Cash and Cash equivalents	\$ 921,157	\$ 1,314,644	\$ 2,235,801
Investments at fair value:			
Equity securities	11,799,267	19,268,162	31,067,429
Corporate bonds	1,786,714	3,043,000	4,829,714
U.S. government securities	167,850	235,740	403,590
Mortgage pools	1,133,605	1,581,177	2,714,782
Foreign bonds	101,169	209,383	310,552
Municipal bonds	270,335	415,094	685,429
Collateralized mortgage obligations	1,696,090	3,369,546	5,065,636
Real estate fund	2,498,374	3,703,723	6,202,097
Total investments	<u>19,453,404</u>	<u>31,825,825</u>	<u>51,279,229</u>
Receivables:			
Due from other governments	44,560	50,000	94,560
Accrued interest and dividends	32,863	52,208	85,071
Total receivables	<u>77,423</u>	<u>102,208</u>	<u>179,631</u>
Other assets:			
Prepaid expenses	6,137	7,271	13,408
Total assets	<u>20,458,121</u>	<u>33,249,948</u>	<u>53,708,069</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	23,757	33,590	57,347
Due to broker	61,840	101,394	163,234
Total liabilities	<u>85,597</u>	<u>134,984</u>	<u>220,581</u>
<b>NET POSITION</b>			
Net position restricted for pension benefits	<u>\$ 20,372,524</u>	<u>\$ 33,114,964</u>	<u>\$ 53,487,488</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

	Pension Trust Funds		Total Pension Trust Funds
	General Employees' Pension Plan	Police & Firefighters' Pension Plan	
<b>ADDITIONS</b>			
Contributions:			
City	\$ 435,789	\$ 389,030	\$ 824,819
Plan members	268,192	330,338	598,530
State of Florida	-	126,315	126,315
Total contributions	<u>703,981</u>	<u>845,683</u>	<u>1,549,664</u>
Investments earnings:			
Net appreciation (depreciation) in fair value of investments	(4,293,473)	(7,100,489)	(11,393,962)
Dividends and interest income	482,292	780,153	1,262,445
Total investment earnings (losses)	<u>(3,811,181)</u>	<u>(6,320,336)</u>	<u>(10,131,517)</u>
Less: investment expense	(125,641)	(183,795)	(309,436)
Net investment earnings (losses)	<u>(3,936,822)</u>	<u>(6,504,131)</u>	<u>(10,440,953)</u>
Other income	1,114	1,774	2,888
Total additions	<u>(3,231,727)</u>	<u>(5,656,674)</u>	<u>(8,888,401)</u>
<b>DEDUCTIONS</b>			
Pension benefits	1,271,874	2,458,907	3,730,781
Refunds of member contributions	120,352	12,793	133,145
Administrative expenses	89,711	85,134	174,845
Total deductions	<u>1,481,937</u>	<u>2,556,834</u>	<u>4,038,771</u>
Net decrease	(4,713,664)	(8,213,508)	(12,927,172)
Net position restricted for pension benefits			
Beginning of year	25,086,188	41,328,472	66,414,660
End of year	<u>\$ 20,372,524</u>	<u>\$ 33,114,964</u>	<u>\$ 53,487,488</u>

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**STATISTICAL SECTION**

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# CITY OF MIAMI SPRINGS, FLORIDA

## STATISTICAL SECTION

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

<u>Page</u>	<u>Contents</u>	
	<b>Financial Trends</b>	<b>94-98</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>99-102</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>103-107</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>108-109</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>110-112</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)**

	<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>2022</b>
<b>Governmental activities</b>										
Net investment in capital assets	\$ 20,934	\$ 20,073	\$ 16,607	\$ 21,697	\$ 22,129	\$ 23,184	\$ 23,039	\$ 23,662	\$ 23,634	\$ 24,199
Restricted	1,184	1,317	4,545	607	541	1,628	6,326	2,317	5,896	8,085
Unrestricted	1,600	2,021	(1,611)	(2,121)	(691)	(3,138)	(4,039)	(338)	2,091	6,069
<b>Total governmental activities net position</b>	<b>\$ 23,717</b>	<b>\$ 23,411</b>	<b>\$ 19,540</b>	<b>\$ 20,183</b>	<b>\$ 21,979</b>	<b>\$ 21,674</b>	<b>\$ 25,326</b>	<b>\$ 25,641</b>	<b>\$ 31,621</b>	<b>\$ 38,353</b>
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	\$ 2,855	\$ 2,830	\$ 2,904	\$ 3,349	\$ 3,197	\$ 3,072	\$ 2,997	\$ 2,935	\$ 2,649	\$ 2,384
Unrestricted	91	268	(465)	(842)	(934)	(1,165)	(1,243)	(1,403)	(1,179)	(663)
<b>Total business-type activities net position</b>	<b>\$ 3,570</b>	<b>\$ 3,098</b>	<b>\$ 2,439</b>	<b>\$ 2,506</b>	<b>\$ 2,263</b>	<b>\$ 1,906</b>	<b>\$ 1,754</b>	<b>\$ 1,532</b>	<b>\$ 1,470</b>	<b>\$ 1,721</b>
<b>Primary government</b>										
Net investment in capital assets	\$ 23,789	\$ 22,903	\$ 19,511	\$ 25,046	\$ 25,326	\$ 26,256	\$ 26,036	\$ 26,597	\$ 26,283	\$ 26,583
Restricted	1,184	1,317	4,545	607	541	1,628	6,326	2,317	5,896	8,085
Unrestricted	2,315	2,289	(2,076)	(2,963)	(1,625)	(4,304)	(5,282)	(1,741)	912	5,406
<b>Total primary government net position</b>	<b>\$ 27,287</b>	<b>\$ 26,509</b>	<b>\$ 21,979</b>	<b>\$ 22,690</b>	<b>\$ 24,242</b>	<b>\$ 23,580</b>	<b>\$ 27,080</b>	<b>\$ 27,173</b>	<b>\$ 33,091</b>	<b>\$ 40,074</b>

**CITY OF MIAMI SPRINGS, FLORIDA**

**CHANGES IN NET POSITION**

**LAST TEN FISCAL YEARS**

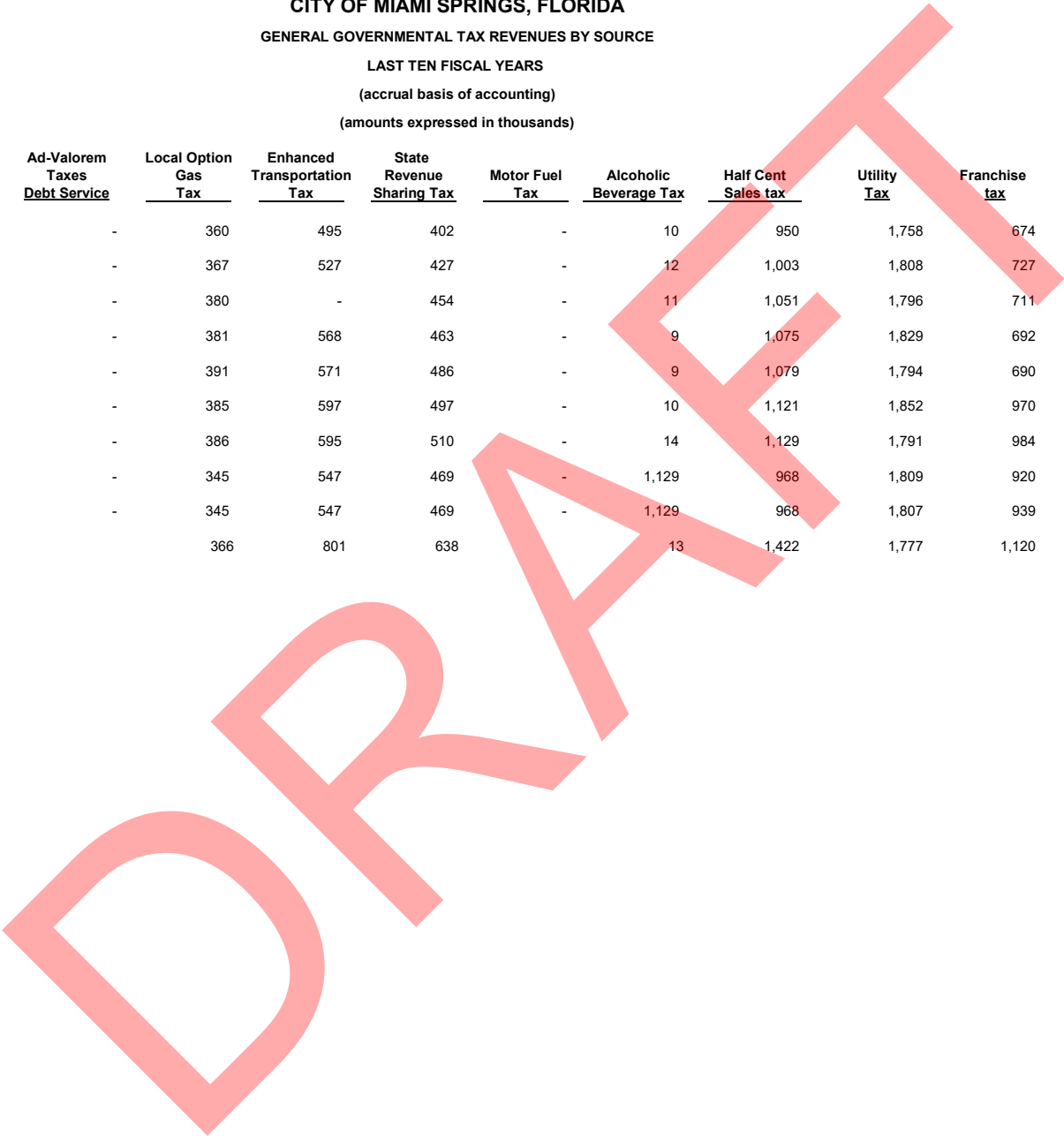
(accrual basis of accounting)

(amounts expressed in thousands)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 2,636	\$ 2,531	\$ 2,401	\$ 2,381	\$ 2,517	\$ 2,492	\$ 2,717	\$ 2,704	\$ 2,742	\$ 2,597
Public safety	6,581	6,680	6,047	6,627	6,819	6,821	7,307	8,292	8,285	8,126
Public works	2,652	2,644	2,383	2,494	2,727	7,163	3,058	3,339	2,926	2,544
Recreation and social services	3,943	4,209	4,017	4,195	4,742	4,631	5,772	5,058	5,297	5,680
Economic and community development	192	136	159	178	151	13	13	8	8	12
Interest on long-term debt	129	124	208	312	275	278	309	309	369	331
Total governmental activities:	<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>	<u>19,290</u>
Business-type activities:										
Sanitation	2,291	2,416	2,473	2,466	2,352	2,494	2,488	2,540	2,573	2,286
Stormwater	458	519	525	469	421	412	466	480	428	335
Total business-type activities	<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>	<u>2,621</u>
Total primary government expenses	<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>	<u>\$ 21,911</u>
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Charges for services:										
General government	1,328	1,624	1,239	1,492	2,146	2,241	1,863	1,709	2,058	1,812
Public safety	527	422	463	563	840	1,262	1,032	774	826	1,269
Public works	36	19	18	-	-	-	-	-	-	35
Recreation and social services	1,430	1,540	1,538	1,588	1,757	1,817	1,925	1,925	2,403	2,643
Economic and community development	16	19	19	21	16	16	-	-	-	-
Capital grants and contributions	1,456	-	-	214	571	818	490	1,262	3,635	3,485
Operating grants and contributions	253	243	299	220	251	2,311	2,679	753	984	668
Total governmental activities program revenues	<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>	<u>9,912</u>
Business-type activities:										
Charges for services:										
Sanitation	2,251	2,257	2,274	2,278	2,275	2,357	2,366	2,344	2,527	2,437
Stormwater	279	231	247	251	252	383	434	434	433	435
Capital grants and contributions	-	-	-	470	-	-	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Total business-type activities program revenues	<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>	<u>2,872</u>
Total primary government revenues	<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>	<u>\$ 12,784</u>
Net (expense)/revenue										
Governmental activities	\$ (11,085)	\$ (12,457)	\$ (11,640)	\$ (12,090)	\$ (11,650)	\$ (12,932)	\$ (11,186)	\$ (13,287)	\$ (9,721)	\$ (9,377)
Business-type activities	(219)	(447)	(476)	64	(246)	(175)	(153)	(242)	(41)	251
Total primary government net expenses	<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>	<u>\$ (9,126)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes	5,823	6,669	7,151	7,073	7,503	8,124	8,597	8,597	9,801	9,542
Utility taxes	1,758	1,808	1,796	1,829	1,794	1,852	1,791	1,791	1,807	1,778
Franchise fees on gross receipts	674	941	946	915	945	970	984	920	939	1,120
Intergovernmental (unrestricted)	2,226	2,442	2,437	2,585	2,584	2,626	2,639	2,338	2,707	3,251
Investment income	8	14	20	19	22	23	57	64	17	22
Miscellaneous	216	277	301	312	598	511	769	343	429	396
Transfers	-	-	-	-	-	-	-	-	-	-
Total governmental activities	<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>	<u>\$ 16,109</u>
Business-type activities:										
Investment income	2	1	1	4	2	1	1	1	-	1
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Gain (loss) on sale of capital assets	-	(26)	-	-	-	-	-	14	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total business-type activities	<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>	<u>\$ 1</u>
Total primary government	<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>	<u>\$ 16,110</u>
<b>Change in Net Position</b>										
Governmental activities	\$ (182)	\$ (306)	\$ 1,011	\$ 643	\$ 1,796	\$ 1,173	\$ 3,651	\$ 765	\$ 5,980	\$ 6,732
Business-type activities	(217)	(472)	(475)	67	(244)	(174)	(152)	(244)	(41)	252
Total primary government	<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>	<u>\$ 6,984</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>
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	8,801	-	345	547	469	-	1,129	968	1,807	939	15,005
2022	9542	-	366	801	638	-	13	1,422	1,777	1,120	15,679



**CITY OF MIAMI SPRINGS, FLORIDA**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

**LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

(amounts expressed in thousands)

	<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>	<u>2022</u>
General fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable *	134	162	233	215	195	239	216	216	233	428
Restricted *	-	-	-	-	-	-	-	-	-	-
Committed *	577	243	661	150	199	70	80	80	6	33
Assigned *	-	-	-	-	-	-	-	-	-	-
Unassigned *	2,981	3,858	3,497	2,841	3,335	3,792	4,988	4,988	6,166	7,689
Total general fund	<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>	<u>\$ 8,150</u>
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Nonspendable *	-	-	-	-	-	-	-	-	-	-
Restricted *	1,190	1,317	4,482	422	460	1,629	6,327	2,315	5,893	8,083
Committed *	-	-	-	-	-	-	-	-	-	-
Assigned *	-	-	63	-	-	428	-	2	2	2
Unassigned *	(187)	(205)	(196)	(213)	-	(986)	-	-	-	-
Total all other governmental funds	<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>	<u>\$ 8,085</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>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>	<u>2022</u>
<b>REVENUES</b>										
Taxes and franchise fees	\$ 6,697	\$ 7,610	\$ 8,097	\$ 7,988	\$ 8,448	\$ 9,093	\$ 9,581	\$ 9,721	\$ 10,741	\$ 10,663
Charges for services	2,014	2,160	2,155	2,414	2,724	2,638	2,703	2,201	3,231	3,452
Public service taxes	1,758	1,808	1,796	1,829	1,794	1,852	1,791	1,809	1,807	1,777
Intergovernmental	2,678	2,582	2,736	2,941	3,350	5,687	5,773	4,184	7,237	7,286
Licenses and permits	740	1,043	656	757	1,350	1,554	1,158	902	1,235	1,016
Fines and forfeitures	576	519	466	636	849	1,249	1,019	894	879	1,402
Interest	8	14	21	19	22	22	57	65	17	22
Miscellaneous	300	283	299	268	363	474	745	344	460	393
Total revenues	<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>	<u>26,011</u>
<b>EXPENDITURES</b>										
General government	2,376	2,246	2,284	2,285	2,172	2,217	2,298	2,588	2,543	2,558
Public safety	6,356	6,354	6,720	6,938	7,059	7,332	7,619	7,601	8,257	8,884
Public works	2,166	2,308	2,150	2,266	2,423	6,616	2,703	2,988	2,692	2,563
Recreation and social services	3,559	3,749	3,607	3,806	4,339	4,491	5,040	4,522	4,879	5,629
Economic and community development	123	5	27	42	12	-	-	-	-	-
Debt service:										
Principal retirement	440	574	2,708	1,621	663	718	2,328	1,014	1,308	1,347
Interest and fiscal charges	129	124	208	312	275	279	309	404	369	332
Capital outlay:										
General government	9	864	983	22	34	3	10	3	57	6
Public safety	206	193	168	227	147	203	853	375	122	201
Public works	95	115	212	149	840	1,030	21	24	192	2
Recreation and social services	277	1,009	1,369	4,153	391	454	1,761	5,315	339	659
Economic and community development	231	50	-	216	138	-	-	-	-	-
Total expenditures	<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>	<u>22,181</u>
Excess (deficiency) of revenues over expenditures	(1,196)	(1,574)	(4,210)	(5,186)	407	(773)	(115)	(4,714)	4,849	3,830
Other financing (uses) sources:										
Transfers in	641	809	1,060	2,266	1,113	2,653	3,584	1,651	1,803	3,133
Transfers out	(641)	(809)	(1,060)	(2,266)	(1,113)	(2,653)	(3,584)	(1,651)	(1,803)	(3,133)
Proceeds from capital lease	-	1,631	-	46	-	1,063	1,982	555	-	-
Proceeds from debt	-	624	7,574	-	-	-	5,000	-	-	105
Total other financing sources (uses)	<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>	<u>105</u>
Net change in fund balances	<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>	<u>\$ 3,935</u>
Debt service as a percentage of noncapital expenditures	3.8%	4.6%	16.5%	11.2%	5.5%	4.6%	13.0%	7.4%	8.4%	7.9%

## CITY OF MIAMI SPRINGS, FLORIDA

### ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

#### LAST TEN FISCAL YEARS

(amounts expressed in thousands)

Fiscal Year	Real Property			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				
2013	586,965	211,570	77,894	876,429	6.9950	1,211,124	72.13%
2014	620,798	211,570	77,894	910,262	7.6710	1,266,224	73.64%
2015	621,834	248,863	75,422	946,119	7.6710	1,395,092	74.93%
2016	653,405	264,315	68,523	986,244	7.5000	1,472,257	67.85%
2017	692,877	290,727	70,334	1,053,938	7.5000	1,623,957	66.09%
2018	743,121	292,140	85,506	1,120,767	7.3575	1,784,849	66.96%
2019	723,168	389,788	85,223	1,198,179	7.3500	1,876,472	63.85%
2020	818,800	348,482	89,180	1,256,462	7.3300	1,919,259	65.47%
2021	875,127	353,249	95,466	1,323,842	7.3300	1,978,539	66.91%
2022	901,485	339,775	96,210	1,337,470	7.2095	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			OVERLAPPING RATES						Total Direct & Overlapping Rates
	City Wide	Debt Service	Total Direct Rate	County		Special Districts				
				County-Wide	Debt Service	Fire	Library	School	State	
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	2.4321	0.2840	7.9740	0.9187	<b>24.0028</b>
2016	7.5000	-	<b>7.5000</b>	4.6669	0.4500	2.4293	0.2840	7.6120	0.8871	<b>23.4638</b>
2017	7.5000	-	<b>7.5000</b>	4.6669	0.4000	2.4282	0.2840	7.3220	0.8627	<b>23.4638</b>
2018	7.3575	-	<b>7.3575</b>	4.6669	0.4000	2.4282	0.2840	6.9940	0.8093	<b>22.9399</b>
2019	7.3500	-	<b>7.3500</b>	4.6669	0.4644	2.4207	0.2840	6.7330	0.7671	<b>22.6861</b>
2020	7.3300	-	<b>7.3300</b>	4.6669	0.4780	2.4207	0.2840	7.1480	0.7795	<b>23.1071</b>
2021	7.3300	-	<b>7.3300</b>	4.6669	0.4780	2.4207	0.2840	7.1290	0.7502	<b>23.0588</b>
2022	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)

<b>2022</b>				<b>2013</b>			
<b>Taxpayer</b>	<b>Taxable Valuation</b>	<b>Rank</b>	<b>Percentage Total Taxable Valuation</b>	<b>Taxpayer</b>	<b>Taxable Valuation</b>	<b>Rank</b>	<b>Percentage Total Taxable Valuation</b>
MIAMI AP HOTEL LLC	\$ 23,000	1	1.7%	MIAMI AP HOTEL LLC	\$ 33,500	1	3.7%
FAIRHAVENS REAL ESTATE	14,940	2	1.1%	FAIRHAVENS REAL ESTATE	5,679	9	0.6%
O2R PROPERTIES	14,600	3	1.1%				
DORAL BOULEVARD	14,579	4	1.1%				
SUCRE LLC	12,890	5	1.0%				
DORIAN VAN BEYER CALLEN	12,000	6	0.9%	DORIAN VAN BEYER CALLEN	\$ 10,911	2	1.2%
MIAMI LEJEUNE LLC	11,200	7	0.8%				
42ND AVE HOSPITALITY	10,786	8	0.8%				
665 MOKENA PARTNERS	9,900	9	0.7%				
4299 MIAMI SPRINGS LLC	9,900	10	0.7%	4299 MIAMI SPRINGS LLC	6,436	5	0.7%
				RED ROOF INNS	8,910	3	1.0%
				PRIME AFC INVEST MGMT LLC	7,400	4	0.8%
				BRE LQ FL PROPERTIES	6,050	6	0.7%
				FAIRWAYS INC	6,000	7	0.7%
				PFEIFFER AND MARIN HOLDINGS	5,999	8	0.7%
				749 CURTIS PARKWAY	5,300	10	0.6%
	<u>\$ 133,795</u>		<u>9.9%</u>		<u>\$ 57,006</u>		<u>11.7%</u>

Sources: Miami-Dade County Tax Assessors' Office  
 2022 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>		
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%
2022	9,642	9,542	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			
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
2022	-	9,090	1,529	-	462	-	10,619	1.92%	746

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>
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%	-
2022	-	-	-	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, 2022**  
(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)	\$ 4,847,498	0.38%	\$ 18,420
Miami-Dade County (3)	<u>3,151,802</u>	0.38%	<u>11,977</u>
Subtotal overlapping debt	7,999,300		30,397
City of Miami Springs direct debt	<u>10,619</u>	100.0%	<u>10,619</u>
Total direct and overlapping debt	\$ 8,009,919		\$ 41,016

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>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>	<u>2022</u>
Debt Limit	141,976	147,937	147,541	168,259	179,805	188,469	188,469	198,561	200,621	203,039
Total net debt applicable to limit (1)	-	-	-	-	-	-	-	-	-	-
Legal debt margin	141,976	147,937	147,541	168,259	179,805	188,469	188,469	198,561	200,621	203,039
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%	0.00%

**LEGAL DEBT MARGIN CALCULATION FOR FISCAL YEAR 2022**

Assessed valuation 2022 roll	<u>\$ 1,353,596</u>
Bonded debt limit- 15% of assessed value	\$ 203,039
Total ad valorem debt- General Obligation Bonds	
Amount of debt applicable	<u>\$ -</u>
Legal debt margin	<u>\$ 203,039</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	
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
2022	-	-	-	(3)	2,064,604	1,422,479	743,000	274,271	1,017,271	343

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

Fiscal Year	Population (1)	Personal Income (Amounts Expressed in Thousands)	Per capita Personal Income (2)	Median Age (2)	School Enrollment (3)	Unemployment rate (4)
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	14,255	489,374	34,330	45.3	3,834	3.8
2022	13,851	553,167	39,937	42.5	3,453	1.9

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>2022</u>			<u>2013</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	3.32%	48,571	1	3.82%
Miami-Dade County, Florida	25,502	2	2.53%	29,000	2	2.28%
Federal Government	19,200	3	1.90%	19,500	3	1.53%
State Government	17,100	4	1.69%	17,100	4	1.34%
University of Miami	12,818	5	1.27%	16,000	5	1.26%
Baptist Health Systems	11,353	6	1.13%	13,376	6	1.05%
American Airlines	11,031	7	1.09%	9,000	9	0.71%
Jackson Memorial Hospital	9,797	8	0.97%	12,571	7	0.99%
City of Miami	3,997	9	0.40%			0.00%
Florida International University	3,534	10	0.35%	8,000	10	0.63%
Publix Supermarket	-		0.00%	10,800	8	0.85%
	<u>147,809</u>		<u>14.65%</u>	<u>183,918</u>		<u>15.32%</u>

Source: The Beacon Council

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

	<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>	<u>2022</u>
<b>Function</b>										
General government	17	17	16	16	16	16	16	16	16	17
Public safety										
Police										
Officers	43	42	43	43	43	43	44	45	45	46
Civilians	11	11	10	13	13	12	12	12	12	12
Building & Zoning	5	5	6	7	7	7	6	7	7	9
Public Works	16	13	13	18	20	21	21	23	23	22
Culture and recreation	11	13	11	16	18	19	20	19	19	21
Sanitation	13	13	13	13	13	12	12	11	11	11
Stormwater	3	3	3	2	2	2	2	2	2	2
	<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>	<u>140</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>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>2022</b>
<b>Public Safety</b>										
Police:					2,020					
Number of calls answered	15,893	15,009	13,990	15,853	15,853	14,885	15,939	19,031	15,919	12,497
Number of arrests	489	373	327	292	292	374	405	568	364	674
Number of uniformed officers	43	42	43	43	43	43	44	45	46	43
Building & Zoning:										
Number of building permits issued	1,278	1,302	1,274	1,549	1,549	1,746	1,761	1,440	2,225	1,589
License/Permit revenue generated	\$663,443	\$948,629	\$552,041	\$618,194	\$618,194	\$ 1,418,490	\$ 1,288,049	\$ 820,820	\$ 1,172,954	\$ 935,751
Occupational licenses issued	569	569	582	568	568	603	532	506	517	580
<b>Culture and recreation</b>										
Number of senior meals served	39,851	41,746	56,014	42,346	42,346	47,850	52,916	54,917	77,677	99,355
Recreation revenues collected	\$460,122	\$411,196	\$343,094	\$420,444	\$420,444	\$ 486,797	\$ 486,797	\$ 95,630	\$ 307,461	\$ 485,355
<b>Sanitation</b>										
Refuse collected (tons per month)	839	961	914	953	953	927	937	1,060	1,023	989

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**

<u>Function/Program</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>	<u>2022</u>
<b>Public Safety</b>										
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles	36	36	36	32	41	41	51	51	50	51
<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	2	2

Sources: Various City departments

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

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**COMPLIANCE SECTION**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Miami Springs, Florida (the "City"), as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 27, 2023.

**Report on 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. 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.

**Report on 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.

**DRAFT**

Caballero Fierman Llerena & García, LLP  
Miami, Florida  
February 27, 2023

DRAFT



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

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

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

***Opinion on The Major Federal Program***

We have audited the City of Miami Springs, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the City's major federal program for the fiscal year ended September 30, 2022. The City's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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 its major federal program for the fiscal year ended September 30, 2022.

***Basis for Opinion of The Major Federal Program***

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts of grant agreements applicable to the City's federal program.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance with it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.



### **Auditors' Responsibilities for the Audit of Compliance (Continued)**

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Report on Internal Control over Compliance**

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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

**DRAFT**

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
February 27, 2023

**CITY OF MIAMI SPRINGS, FLORIDA**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass - Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
<b><i>U.S. Treasury Department</i></b>			
<b><i>Indirect Programs-Passed through Florida Department of Emergency Management</i></b>			
Coronavirus State and Local Fiscal recovery Funds (CSFRF)	21.027		\$ 909,592
<b><i>Total U.S. Treasury Department</i></b>			<u>909,592</u>
<b><i>Indirect Programs-Passed through the Alliance for Aging:</i></b>			
Title III, Part C Nutrition Services	93.045	AA2105/AA2205	264,420
Coronavirus Aid, Relief, and Economic safety (CARES) Act-Nutrition & Support Services	93.354	KC2005-A	8,160
American Rescue Plan-Older Americans Act	93.045	RP-2105	21,534
<b><i>Total U.S. Department of Health and Human Services</i></b>			<u>294,113</u>
<b><i>U.S. Department of Justice</i></b>			
<b><i>Direct Programs:</i></b>			
Federal Equitable Sharing	16.922		99,451
<b><i>Total U.S. Department of Justice</i></b>			<u>99,451</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$ 1,303,156</u></u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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, 2022. 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.

DRAFT

**CITY OF MIAMI SPRINGS, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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 X No

Significant deficiencies identified?

\_\_\_ Yes X None reported

Noncompliance material to financial statements noted?

\_\_\_ Yes X No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?

\_\_\_ Yes X No

Significant deficiencies identified?

\_\_\_ Yes X 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 X No

Identification of the major federal program:

Assistance Listing Number

Federal Program

21.027

Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

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

\$750,000

Auditee qualified as low risk auditee?

\_\_\_ Yes X No



**CITY OF MIAMI SPRINGS, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2022**

**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 City of Miami Springs, Florida (the "City"), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated February 27, 2023.

### 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; 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); 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 on 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 conducted 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 February 27, 2023, 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 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 warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, 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.

**DRAFT**

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
February 27, 2023



**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, 2021 to September 30, 2022. 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, 2021 to September 30, 2022.

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.

**DRAFT**

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
February 27, 2023





February 27, 2023

To the Honorable Mayor, Members of the City Council and City Manager  
201 Westward Drive  
Miami Springs, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Miami Springs, Florida (the "City") for the fiscal year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 7, 2022. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022, except for the implementation of GASB Statement No. 87, Leases. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the allowance for uncollectible accounts for accounts receivables. We evaluated the key factors and assumptions used to develop the allowance for uncollectible accounts for accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

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

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

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 27, 2023.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, the budgetary comparison information, the pension schedules and the OPEB schedule which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has 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 it.

### Restriction on Use

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

Very truly yours,

*Caballero Fierman Llerena & Garcia, LLP*



## **City of Miami Springs, Florida**

City Council Meeting

Regular Meeting Minutes

Monday, February 13, 2023 at 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 George V. Lob

Councilman Bob Best

Councilwoman Jacky Bravo

Councilman Walter Fajet, Ph.D.

City Manager/Finance Director William Alonso

City Clerk Erika Gonzalez-Santamaria

City Attorney Haydee Sera

Assistant City Manager Tammy Romero

Police Chief Armando Guzman

- 2. Invocation:** Offered by Councilman Bob Best

**Pledge of Allegiance:** The audience participated in leading the pledge.

- 3. Agenda / Order of Business: None at this time.**

- 4. Awards & Presentations:**

A) City Hall Lobby Artist of the Month for February 2023 are the Miami Springs Adult Community Center Seniors – On display is the watercolor medium taught in Joan Cavalier's Art Class

**Mayor Mitchell welcomed Miami Springs Senior Center Art Teacher Joan Cavalier. Mrs. Cavalier stated that the Seniors enjoy painting and learning to work with different art mediums. She further explained the assignment that the students were tasked to work with watercolors.**

B) Proclamation presentation to the Miami Springs Procurement Department for "Public Procurement Month" for the month of March 2023, for the delivery of goods and services for the City

**This item was deferred to the next Council meeting.**

C) Presentation of the Yard of the Month Award for February 2023 – 730 Swan Avenue – Maria S. Gonzalez

**Mayor Mitchell announced Yard of the Month for January 2023. The resident was not available to receive the award; City Clerk Erika Gonzalez stated that the award will be sent to the homeowner.**

D) Invitation by Fred Gonzalez to the Miami Springs Little League Opening Day Ceremony on Saturday, February 18<sup>th</sup> at 10:00 a.m. at Prince Field

**Mayor Mitchell welcomed Mr. Gonzalez to the meeting. Mr. Gonzalez invited the Mayor and City Council to the Little League Opening Day Ceremony on Saturday, February 18<sup>th</sup>. He stated that he looks forward to seeing everyone there.**

E) Introduction by newly elected President of the Miami Springs Area Chamber of Commerce, Raul Pestonit

**City Manager William Alonso stated Mr. Pestonit was not able to attend this evening.**

**5. Open Forum: The following members of the public addressed the City Council: Nestor Suarez, 550 Wren Avenue.**

**6. Approval of Council Minutes:**

A) January 23, 2022 – Regular Meeting

**Councilman Best moved to approve the minutes of January 23, 2023 Regular Meeting. Councilwoman Bravo seconded the motion, which carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Lob, Councilman Best, Councilwoman Bravo, Councilman Fajet and Mayor Mitchell voting Yes.**

**7. Reports from Boards & Commissions: None at this time.**

**8. Public Hearings: None at this time.**

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

**A) Resolution – A Resolution Of The Mayor And The City Council Of The City Of Miami Springs, Florida, Authorizing The City Manager To Negotiate And Execute A Contract With Pike Creek Turf, Inc. For The Purchase And Installation Of Tifway 419 Bermudagrass, Tifgrand Bermudagrass, Tifeagle Bermudagrass, And Platinum Paspalum Grass For The Golf Course Revitalization Project In An Amount Not To Exceed \$410,582.94; Providing For A Waiver Of Competitive Bidding; Providing For Implementation; And Providing For An Effective Date (Requires 4/5 Council Vote)**

**B) Resolution – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Accepting A Coral Protection And Restoration (CPR) Program**

Grant In The Amount Of \$2,000,000; Approving A Grant Agreement With The Florida Department Of Environmental Protection (FDEP) Relating To The Oakwood Drive Stormwater And Road Improvement Project; Providing For Authorization; And Providing For An Effective Date

C) **Resolution** – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Ratifying A Site Access Agreement With Cellco Partnership D/B/A Verizon Wireless For Site Investigations Which Are Necessary Prior To The Installation, Maintenance, And Operation Of Communications Equipment Upon The Property Located At 25 S Hook Square, Miami Springs, Florida 33166; Providing For Implementation; And Providing For An Effective Date

**Councilman Best pulled 9C for further discussion.**

**Vice Mayor Lob moved to approve Item 9A and 9B of the Consent Agenda. Councilman Best seconded the motion, which carried 4-0 on roll call vote. The vote was as follows: Vice Mayor Lob, Councilman Best, Councilwoman Bravo, and Mayor Mitchell voting Yes.**

**Assistant City Manager read Consent Item 9B Resolution by title. After further discussion, Councilman Best moved to approve Item 9C of the Consent Agenda. Vice Mayor Lob seconded the motion, which carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Lob, Councilman Best, Councilwoman Bravo, Councilman Fajet and Mayor Mitchell voting Yes.**

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

**11. New Business:**

A) **Ordinance – First Reading** – An Ordinance Of The City Of Miami Springs, Florida, Amending Chapter 150, Zoning Code,” Article II, “Signs” Of The City’s Code Of Ordinances To Address Current Case Law Requirements And To Establish Specific Standards And Regulations Related To Signs And Renumber Other Sections; Providing For Conflicts; Providing For Severability; Providing For Codification; And Providing For An Effective Date

**City Attorney Haydee Sera read the Ordinance by title.**

**The following amendments were offered: *Line 713; explaining “technology” in the reference; Line 721 should indicate City Manager or designee; Line 725, clarification of conformity/non-conformity; Line 745, “removal” enforcement clarification; Line 783, adding “pedestrian,” Line 831, add five “political” type signs; Line 871, provide for optional “Special Event” allowances during a specific timeframe; Line 888, replacing of banner if faded;* After much discussion, Councilman Fajet moved to approve the Resolution as amended on first reading. Councilwoman Bravo seconded the motion, which carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Lob, Councilman Best, Councilwoman Bravo, Councilman Fajet and Mayor Mitchell voting Yes.**

**B) Ordinance – First Reading** – An Ordinance Of The City Of Miami Springs, Florida, Amending Section 34-16, “Leave” Of The City’s Code Of Ordinances To Update The Bereavement Leave Policy; Providing For Conflicts; Providing For Severability; Providing For Codification; And Providing For An Effective Date

**City Attorney Haydee Sera read the Ordinance by title on first reading. Human Resources Director Bill Collins was available to answer any of the Council’s questions.**

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

**12. Other Business:**

A) Request by Councilman Bob Best to recommend Pelican Playhouse Founder Ralph Wakefield for the Wall of Fame

**Councilman Bob Best requested consideration from the City Council to approve Ralph Wakefield for the Wall of Fame at the Recreation Center, for years of service to theatrical performances and productions. The City Council gave consensus and requested that the City inquire that if Nancy Wakefield name be included in the Wall of Fame dedication.**

B) Request by Mayor Mitchell to discuss the City’s tree canopy and City Code

**Mayor Mitchell explained that the Public Works Department has done a phenomenal job with oversight of the tree removal requests. She recommends that the process and regulation of tree removal be reviewed by the Parks and Parkways Advisory Board for recommendations on updating the current City Tree Code. She stated that it is a growing concern and the Board will be tasked to review the tree removal mitigation fees, to review the tree removal process, which trees can be removed, and what circumstances that a homeowner can remove a tree. Public Works Director Lazaro Garaboa and Liz Fuentes, Administrative Assistant, were available to answer the City Council’s questions.**

C) Request by Councilwoman Bravo to discuss changes to the Tree Ordinance

**Councilwoman Bravo stated that she is thrilled to hear that everyone is on board on updating the Tree Ordinance. She provided background information on tree ordinances around Miami-Dade County. Councilwoman Bravo She stated that she will be attending the Parks and Parkways Advisory Board meetings to guide the Board further.**

~~D) Request from Councilwoman Bravo for consensus from the City Council to direct the City Manager to survey the City’s property owners as well as the City’s~~

~~business owners on their support for annexation~~ (Withdrawn by Councilwoman Bravo)

**No action taken on this item.**

E) Recreation Director Omar Luna reporting the introduction of Pickleball at the Tennis Facility.

**Recreation Director Omar Luna provided an update on Pickleball being available at the Tennis Center possibly starting in March. The courts are expected to be available to Pickleball players from opening up every day until 4:00 p.m. until the Tennis program commences at that time. He stated that the court will be available, additionally, on Friday night, all day Saturday and Sunday for Pickleball, and the use of the courts will be free.**

F) Reminder of Town Hall Meeting on February 16<sup>th</sup> at 6:00 p.m. at the Adult Community Center; to encourage the public to attend and provide input on the BEDTF report

**Mayor Mitchell stated there will be a public Town Hall/Workshop Meeting to discuss the recommendations of the Business and Economic Task Force on February 16<sup>th</sup> at 6:00 p.m. at the Miami Springs Adult Center. She stated that it is a public workshop and encourages everyone to attend. She stated that this is a forum for residents and business owners to hear the recommendations in the Miami Springs Business and Economic Task Force Final Report and to provide their input and vision for the future of Miami Springs.**

**13. Reports & Recommendations:**

A) City Attorney

**City Attorney Haydee Sera had no report at this time.**

B) City Manager

**City Manager William Alonso stated that we should keep Commissioner Rebeca Sosa in our prayers during some health concerns she is experiencing currently. Assistant City Manager Tammy Romero gave a list of City events for the upcoming weeks. She stated that more information and details on the events are available on the City's official website.**

C) City Council

**Councilman Best had no report at this time.**

**Councilwoman Bravo wished everyone a Happy Valentine's Day and had no report at this time.**

**Councilman Fajet had no report at this time.**

**Vice Mayor Lob had no report at this time and stated that “may the good news be yours.”**

**Mayor Mitchell thanked the City Council for a very productive meeting. She also wished City Manager William Alonso a very Happy Birthday as he is celebrating a milestone birthday.**

#### **14. Adjourn**

There being no further business to be discussed the meeting was adjourned at 8:00 p.m.



*Respectfully submitted:*

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*Erika Gonzalez-Santamaria, MMC  
City Clerk*

*Adopted by the City Council on  
This 27th day of February, 2023.*

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*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.



## MEMORANDUM

To: Honorable Mayor and Council

From: Haydee Sera, Esq., Susan L. Trevarthen, Esq., and Chanae Wood, Esq.  
Weiss Serota Helfman Cole & Bierman, P.L., City Attorney

Date: February 27, 2023

RE: 2<sup>nd</sup> Reading: Ordinance Amending Chapter 150, "Zoning Code," Article II, "Signs"

On February 13, 2023, the City Council approved an ordinance on first reading to amend the City's regulations pertaining to signs. This memorandum supplements the memorandum that was provided on February 13, 2023 and addresses changes that have been made to the proposed ordinance as directed by Council at first reading. The revisions to the ordinance as directed at first reading are set forth in the ordinance in ~~double strikethrough~~ and double underline.

The revisions to the ordinance are summarized as follows:

- We changed all references to administrative personnel to "City Manager or designee." The Manager indicated his intent to designate the City Planner.
- At line 714, we added examples to clarify the meaning of "updating the technology" of a sign.
- At line 725, we changed the requirement for "immediate" compliance to a more realistic "as soon as possible," and noted that failure to act may be cited as a violation of the Code.
- At lines 712 and 1148, clarifying that if a message may be changed without changing the sign, such as with a changeable copy sign or a cabinet sign, that may be done without triggering the need for a permit or loss of nonconforming status.
- At line 752, we added that removal of an on premise sign may be necessary if compliance cannot be achieved. In order to avoid subjecting the City to compensation pursuant to Section 70.20, F.S., we did not apply the same standard to off-premises signs.
- At line 513, we clarified the wording of the definition of "abandoned".
- At line 792, we added reference to pedestrian safety.
- At line 808, we added that temporary signs must be maintained in good condition and removed if tattered or worn.
- At line 1207, we removed the master sign plan process.

At line 1028, we restored window sign regulations at the request of City staff. At line 1035, we also reverted to the prior regulations of residential freestanding signs at the request of City staff. We also removed an obsolete reference to a repealed zoning district.

### Amount of Temporary Signs (Section 150-032)

There was an extensive discussion of the size of temporary signs at first reading, as the Council tried to explore what the standard might mean in real life, particularly in a single-family residential

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neighborhood. The Council also recognized that many people consider the size of a standard temporary political campaign sign in thinking about how many signs may be accommodated in a specified square footage of sign area, and expressed an intent to make it easier for homeowners to understand what is permitted.

Standard political campaign signs are typically 2 feet by 1.5 feet, or 24 inches by 18 inches. Sign area is calculated by multiplying length times width, so the area of a standard campaign sign is 3 square feet.

So, as a way to think about how much temporary noncommercial signage the City wishes to allow per property, the following chart shows how many campaign signs fit within various standards.

Size of standard campaign sign	Number of campaign signs	Area of signage per property
2' x 1.5'	1	3 square feet
2' x 1.5'	2	6 square feet
2' x 1.5'	3	9 square feet
2' x 1.5'	4	12 square feet
2' x 1.5'	5	15 square feet
2' x 1.5'	6	18 square feet
2' x 1.5'	7	21 square feet
2' x 1.5'	8	24 square feet
2' x 1.5'	9	27 square feet
2' x 1.5'	10	30 square feet

Of course, other sizes of temporary signs are available commercially or could be custom made. Based on the discussion at first reading, the Council expressed interest in a limit in the size of a single sign, as well as the overall limit on the area (square footage) of signage. As presented at first reading, the ordinance placed a limit of 4 square feet on any one temporary sign (see line 823); for second reading, we have revised this to be 3 square feet to match the standard sign dimensions.

The ordinance at first reading created various opportunities for temporary signage. One (line 830) covers year-round noncommercial messages, and was limited to a maximum of 8 square feet on the lot and 4 square feet in the window. For second reading, we have revised the maximum from 8 square feet to 9 square feet (line 833), to accommodate 3 standard-size signs year-round. We also revised the maximum size of the window sign from 4 to 3 square feet (line 836), to align with the standard size.

To achieve the Council's goal of accommodating the equivalent of 5 standard-size signs in the timeframe before an election, the ordinance was changed so that the additional noncommercial temporary signage allowed in the 90 days before an election (line 839) is limited to 6 square feet (line 841). Combined with the year-round signage on 9 square feet, this will allow 15 square feet in the 90 days prior to an election. We also simplified the standard by removing the proportionality to the size of the property.

Another change that simplifies temporary signs is the removal of the limit on total temporary noncommercial signs at any one time (line 871). Finally, we modified the concept of winter signs to be a simpler provision for an additional noncommercial sign related to an event (line 882).



42 and pamphlets, advertising in telephone books, advertising on cable television,  
43 advertising on UHF and/or VHF television, advertising on AM and/or FM radio, advertising  
44 on satellite radio, advertising on internet radio, advertising via direct mail, and other  
45 avenues of communication available in the City (see *State v. J & J Painting* , 167 N.J.  
46 Super. 384, 400 A.2d 1204, 1205 (Super. Ct. App. Div. 1979); *Board of Trustees of State*  
47 *University of New York v. Fox* , 492 U.S. 469, 477 (1989); *Green v. City of Raleigh* , 523  
48 F.3d 293, 305-306 (4th Cir. 2007); *Naser Jewelers v. City of Concord* , 513 F.3d 27 (1st  
49 Cir. 2008); *Sullivan v. City of Augusta*, 511 F.3d 16, 43-44 (1st Cir. 2007); *La Tour v. City*  
50 *of Fayetteville*, 442 F.3d 1094, 1097 (8th Cir. 2006); and *Reed v. Town of Gilbert* , 587  
51 F.3d 866, 980-981 (9th Cir. 2009)); and

52 **WHEREAS**, in *Reed*, the United States Supreme Court addressed the  
53 constitutionality of a local sign ordinance that had different criteria for different types of  
54 temporary noncommercial signs; and

55 **WHEREAS**, in *Reed*, Justice Alito in a concurring opinion joined in by Justices  
56 Kennedy and Sotomayer pointed out that municipalities still have the power to enact and  
57 enforce reasonable sign regulations; and

58 **WHEREAS**, Justice Alito further noted that in addition to regulating signs put up  
59 by private actors, government entities may also erect their own signs consistent with the  
60 principles that allow governmental speech (see *Pleasant Grove City v. Sumnum* , 555  
61 U.S. 460, 467-469 (2009)), and that government entities may put up all manner of signs  
62 to promote safety, as well as directional signs and signs pointing out historic sites and  
63 scenic spots; and

64 **WHEREAS**, Justice Alito noted that the *Reed* decision, properly understood, will  
65 not prevent cities from regulating signs in a way that fully protects public safety and serves  
66 legitimate aesthetic objectives, including rules that distinguish between on-premises and  
67 off-premises signs; and

68 **WHEREAS**, under established Supreme Court precedent and Eleventh Circuit  
69 precedent, commercial speech may be subject to greater restrictions than noncommercial  
70 speech and that doctrine is true for both temporary signs as well as for permanent signs;  
71 and

72 **WHEREAS**, all of these findings pursuant to *Reed* and other prior caselaw have  
73 been reaffirmed and further reinforced by the *Austin* decision; and

74 **WHEREAS**, the City finds and determines that a traffic control device, as defined  
75 herein, should be exempt from regulation under the City's regulations for signage; and

76 **WHEREAS**, the City finds and determines that the regulation of signs within the  
77 City strongly contributes to the development and maintenance of a pleasing, visually  
78 attractive environment, and that these sign regulations are prepared with the intent of  
79 enhancing the environment and promoting the continued well-being of the City; and

80 **WHEREAS**, the City finds and determines that the regulation of signage for  
81 purposes of aesthetics has long been recognized as advancing the public welfare; and

82 **WHEREAS**, the City finds and determines that, as far back as 1954, the United  
83 States Supreme Court recognized that "the concept of the public welfare is broad and

84 inclusive,” that the values it represents are "spiritual as well as physical, aesthetic as well  
85 as monetary[.]" and that "[i]t is within the power of the legislature to determine that the  
86 community should be beautiful as well as healthy, spacious as well as clean, well  
87 balanced as well as carefully patrolled" (*Berman v. Parker*, 348 U.S. 26, 33 (1954)); and

88 **WHEREAS**, the City finds and determines that aesthetics is a valid basis for  
89 zoning, and that the regulation of the size and appearance of signs and the prohibition of  
90 certain types of signs can be based upon aesthetic grounds alone as promoting the  
91 general welfare (see *Merritt v. Peters*, 65 So. 2d 861 (Fla. 1953); *Dade County v. Gould*,  
92 99 So. 2d 236 (Fla. 1957); *E.B. Elliott Advertising Co. v. Metropolitan Dade County*, 425  
93 F.2d 1141 (5th Cir. 1970), *cert. dismissed*, 400 U.S. 878 (1970)); and

94 **WHEREAS**, the City finds and determines that these sign regulations further the  
95 character and ambiance of the City, and reflect its commitment to maintaining and  
96 improving an attractive environment; and

97 **WHEREAS**, the City finds and determines that the beauty of the City’s natural and  
98 built environment has provided the foundation for the economic base of the City’s  
99 development, and that the City’s sign regulations help create an attractive residential  
100 community for its residents; and

101 **WHEREAS**, the City finds and determines that the goals, objectives and policies  
102 of its plans over the years demonstrate a strong, long-term commitment to maintaining  
103 and improving the City’s attractive and visual environment; and

104 **WHEREAS**, the City finds and determines that, from a planning perspective, one  
105 of the most important community goals is to define and protect aesthetic resources and  
106 community character; and

107 **WHEREAS**, the City finds and determines that the purpose of the regulation of  
108 signs as set forth in this Ordinance is to promote the public health, safety and general  
109 welfare through a comprehensive system of reasonable, consistent and  
110 nondiscriminatory sign standards and requirements; and

111 **WHEREAS**, the City finds and determines that the sign regulations in this  
112 Ordinance are intended to lessen hazardous situations, confusion and visual clutter  
113 caused by proliferation, improper placement, illumination, animation and excessive  
114 height, area and bulk of signs which compete for the attention of pedestrian and vehicular  
115 traffic; and

116 **WHEREAS**, the City finds and determines that these sign regulations are intended  
117 to protect the public from the dangers of unsafe signs; and

118 **WHEREAS**, the City finds and determines that these sign regulations are intended  
119 to permit signs that are compatible with their surroundings and aid orientation, and to  
120 preclude placement of signs in a manner that conceals or obstructs adjacent land uses  
121 or signs; and

122 **WHEREAS**, the City finds and determines that these sign regulations are intended  
123 to regulate signs in a manner so as to not interfere with, obstruct vision of or distract  
124 motorists, bicyclists or pedestrians; and

125           **WHEREAS**, the City finds and determines that these sign regulations are intended  
126 to require signs to be constructed, installed and maintained in a safe and satisfactory  
127 manner; and

128           **WHEREAS**, the City finds and determines that in meeting the purposes and goals  
129 established in these findings, it is appropriate to prohibit or to continue to prohibit certain  
130 sign types; and

131           **WHEREAS**, the City finds and determines that the prohibition of the construction  
132 of billboards and certain other sign types, as well as the establishment and continuation  
133 of height, size and other standards for on-premise signs, is consistent with the policy set  
134 forth in the Florida Constitution that it shall be the policy of the state to conserve and  
135 protect its scenic beauty; and

136           **WHEREAS**, the City finds that local governments may separately classify off-  
137 premise and on-premise advertising signs in taking steps to minimize visual pollution (see  
138 *City of Lake Wales v. Lam ar Advertising Association of Lakeland Florida*, 414 So. 2d  
139 1030, 1032 (Fla. 1982)); and

140           **WHEREAS**, the City finds and determines that a prohibition on the erection of off-  
141 premise outdoor advertising signs will reduce the number of driver distractions and the  
142 number of aesthetic eyesores along the roadways of the City (see, e.g., *E. B. Elliott Adv.*  
143 *Co. v. Metropolitan Dade County*, 425 F.2d 1141, 1154 (5th Cir. 1970), cert. denied, 400  
144 U.S. 878 (1970)); and

145           **WHEREAS**, the City finds and determines that in order to preserve, protect and  
146 promote the safety and general welfare of the residents of the City, it is necessary to  
147 regulate off-premise advertising signs, so as to prohibit the construction of off-premise  
148 signs and billboards in all zoning districts, and to provide that the foregoing provisions  
149 shall be severable; and

150           **WHEREAS**, the City hereby finds and determines that anything beside the road  
151 which tends to distract the driver of a motor vehicle directly affects traffic safety, and that  
152 signs, which divert the attention of the driver and occupants of motor vehicles from the  
153 highway to objects away from it, may reasonably be found to increase the danger of  
154 accidents, and agrees with the courts that have reached the same determination (see *In*  
155 *re Opinion of the Justices*, 103 N.H. 268, 169 A.2d 762 (1961); and *Newman Signs, Inc.*  
156 *v. Hjelle*, 268 N.W.2d 741 (N.D.1978)); and

157           **WHEREAS**, the City finds and determines that the City has allowed  
158 noncommercial speech to appear wherever commercial speech appears; and the City  
159 desires to continue that practice through the specific inclusion of a substitution clause that  
160 expressly allows non-commercial messages to be substituted for commercial messages  
161 (and non-commercial messages to be substituted for each other); and

162           **WHEREAS**, the City finds and determines that, by confirming in this Ordinance  
163 that noncommercial messages are allowed wherever commercial messages are allowed,  
164 the City will continue to overcome any constitutional objection that its ordinance  
165 impermissibly favors commercial speech over noncommercial speech (see *Outdoor*  
166 *Systems, Inc. v. City of Lenexa*, 67 F. Supp. 2d 1231, 1236-1237 (D. Kan. 1999)); and

167           **WHEREAS**, the City finds and determines that under Florida law, whenever a  
168 portion of a statute or ordinance is declared unconstitutional, the remainder of the act will  
169 be allowed to stand provided (1) the unconstitutional provisions can be separated from  
170 the remaining valid provisions, (2) the legislative purpose expressed in the valid  
171 provisions can be accomplished independently of those which are void, (3) the good and  
172 the bad features are not so inseparable in substance that it can be said that the legislative  
173 body would have passed the one without the other, and (4) an act complete in itself  
174 remains after the valid provisions are stricken (*see, e.g., Waldrup v. Dugger*, 562 So. 2d  
175 687 (Fla. 1990)); and

176           **WHEREAS**, the City finds and determines that there have been several judicial  
177 decisions where courts have not given full effect to severability clauses that applied to  
178 sign regulations and where the courts have expressed uncertainty over whether the  
179 legislative body intended that severability would apply to certain factual situations despite  
180 the presumption that would ordinarily flow from the presence of a severability clause; and

181           **WHEREAS**, the City finds and determines that the City has consistently adopted  
182 and enacted severability provisions in connection with its ordinance provisions, and that  
183 the City wishes to ensure that severability provisions apply to its regulations, including its  
184 sign regulations; and

185           **WHEREAS**, the City finds and determines that the Code's severability clauses  
186 were adopted with the intent of upholding and sustaining as much of the City's regulations,  
187 including its sign regulations, as possible in the event that any portion thereof (including  
188 any section, sentence, clause or phrase) be held invalid or unconstitutional by any court  
189 of competent jurisdiction; and

190           **WHEREAS**, the City finds and determines that there must be an ample record of  
191 its intention that the presence of a severability clause in connection with the City's sign  
192 regulations be applied to the maximum extent possible, even if less speech would result  
193 from a determination that any provision is invalid or unconstitutional for any reason  
194 whatsoever; and

195           **WHEREAS**, the City finds and determines that there must be an ample record that  
196 it intends that the height and size limitations on free-standing, ground, wall, and other  
197 signs continue in effect regardless of the invalidity or unconstitutionality of any, or even  
198 all other, provisions of the City's sign regulations, other provisions of the Code of  
199 Ordinances, or other laws, for any reason (s) whatsoever; and

200           **WHEREAS**, the City finds and determines that there must be an ample record that  
201 it intends that each prohibited sign-type continue in effect regardless of the invalidity or  
202 unconstitutionality of any, or even all, other provisions of the City's sign regulations, other  
203 provisions of the Code of Ordinances, or other laws, for any reason(s) whatsoever; and

204           **WHEREAS**, the City finds that it is in the best interest of the City and its residents  
205 to amend Article II, "Signs," (attached as Exhibit A) by repealing and replacing it with a  
206 new Article II, "Signs" Division 1 "Sign Regulations," and creating a new Division 2  
207 "Miscellaneous" and renumbering other regulations in this chapter that are not sign  
208 regulations; and



209           **WHEREAS**, the City makes the detailed findings set forth in Section 150-029 of  
210 this Ordinance as to the purpose, scope and intent of the City’s sign regulations, and the  
211 substantial and compelling governmental interests that are advanced by these  
212 regulations; and

213           **WHEREAS**, the City reiterates its desire that there be an ample and unequivocal  
214 record of its intention that the severability clauses it has adopted related to its sign  
215 regulations shall be applied to the maximum extent possible, even if less speech would  
216 result from a determination that any exceptions, limitations, variances, or other sign  
217 provisions are invalid or unconstitutional for any reason whatsoever; and

218           **WHEREAS**, in accordance with the requirements of Chapter 163, Florida Statutes,  
219 the City Council, acting as the Local Planning Agency, has reviewed the proposed  
220 Ordinance and has determined that the proposed regulation is consistent with the City s  
221 Comprehensive Plan; and

222           **WHEREAS**, the City Council conducted a first and second reading of this  
223 Ordinance at duly noticed public hearings, as required by law, and after having received  
224 input from and participation by interested members of the public and staff, the City Council  
225 has determined that this Ordinance is consistent with the City Comprehensive Plan and  
226 in the best interest of the public health, safety and welfare.

227           **NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL**  
228 **OF THE CITY OF MIAMI SPRINGS, FLORIDA, AS FOLLOWS:**<sup>1</sup>

229           **Section 1. Recitals.** That the above recitals are confirmed, adopted, and  
230 incorporated herein and made a part hereof by reference.

231           **Section 2. Repeal.** That Chapter 150, “Zoning Code,” Article II, “Signs”,  
232 Sections 150-029 through 150-038 of the Code of Ordinances of Miami Springs, Florida,  
233 attached hereto as Exhibit “A,” is repealed in its entirety.

234           **Section 3. Amending Code.** That Chapter 150, “Zoning Code,” Article II,  
235 “Signs”, Division 1 “Sign Regulations” of the Code of Ordinances of Miami Springs,  
236 Florida, is hereby created as follows:

237 **Chapter 150 – ZONING CODE**

238 \* \* \*

239 **ARTICLE II. SIGNS**

240 **Division 1. Sign Regulations**

241 **Sec. 150-029. Intent, scope, findings, substitution, purpose and severability.**

242 (A) *Intent.* The intent of this division is to create a comprehensive system of graphic  
243 controls on private property, through the promotion of quality business identification  
244 and indexing, to facilitate clear communication of signs, to reduce traffic and  
245 structural hazards, and to enhance the visual appearance of the City.

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<sup>1</sup> Coding: ~~Strikethrough words~~ are deletions to the existing words. Underlined words are additions to the existing words. Changes between first and second reading are indicated with ~~double-strikethrough~~ and double underline.

246 (B) *Scope.*

247 (1) The provisions of this division shall govern the number, size, location, and  
248 character of all signs which are allowed under the terms of this division. No signs  
249 shall be allowed on a plot or parcel either as a main or accessory use except in  
250 accordance with the provisions of this division.

251 (2) This division does not regulate the following:

252 (a) Government signs on government property or public rights-of-way,  
253 including, but not limited to, City signs on property owned or controlled by  
254 the City, Miami-Dade County or the State of Florida;

255 (b) Hazard, life-safety, warning signs, and traffic control devices required or  
256 installed by a government agency on public or private property;

257 (c) Notices required to be posted by law or ordinance on public or private  
258 property; and

259 (d) Signs that are wholly within the interior of a building or structure, and not  
260 visible from the exterior of such building or structure.

261 (3) In the event of any conflict between this division and any declaration of  
262 covenants, bylaws, or other restrictions applying to any property within the City,  
263 the language affording the more restrictive interpretation shall apply.

264 (4) The City specifically finds that these sign regulations are narrowly tailored to  
265 achieve the compelling and substantial governmental interests of traffic safety  
266 and aesthetics, and that there is no other way for the City to further these  
267 interests.

268 (C) *Purpose.*

269 (1) *Florida Constitution.* Article II, Section 7 of the Florida Constitution provides that  
270 “[i]t shall be the policy of the state to conserve and protect its natural resources  
271 and scenic beauty. . . .” A beautiful environment preserves and enhances the  
272 desirability of the City as a place to live and to do business. Implementing the  
273 Florida Constitution is a compelling governmental interest.

274 (2) *Florida Statutes.* Florida law requires cities to adopt comprehensive plans and  
275 implement them through land development regulations (also known as zoning  
276 regulations) and approval of development orders that are consistent with the  
277 comprehensive plan. See Part II of Chapter 163, Florida Statutes. Florida law  
278 specifically requires that the City adopt sign regulations. See Section  
279 163.3202(2)(f), Florida Statutes. Complying with state law is a compelling  
280 governmental interest.

281 (3) *City Comprehensive Plan, and Code of Ordinance s.* The City is a distinctive  
282 community with a wide range of land uses. Several goals, objectives, and  
283 policies of the City’s comprehensive plan, as well as provisions of the City’s code  
284 of ordinances, require the City to maintain its character and aesthetics and  
285 assure traffic safety through its land development regulations and actions,  
286 including through sign regulation, and examples of these provisions follow:

287 (a) City Comprehensive Plan

288 (i) Future Land Use Element:

289 (1) Goal 1: Miami Springs should be a residential community which  
290 offers the best possible residential environment consistent with its  
291 location and development history. Development policies should  
292 protect and preserve its single-family residential character and  
293 neighborhoods by maintaining an adequate supply of safe decent  
294 and affordable housing for its current and future residents.

295 (2) Objective 1.1. Maintain existing development and achieve new  
296 development and redevelopment consistent with the community  
297 character statement articulated as the Community Character Goal  
298 above and which: 1) protects and preserves single-family  
299 neighborhoods as safe, decent and affordable residential areas . . .

300 (3) Policy 1.1.3. The City shall enact and enforce land development code  
301 provisions governing subdivisions, signs and floodplain protection.  
302 Such provisions shall be consistent with this plan and with the  
303 applicable Florida statutory and administrative code guidelines.

304 (4) Objective 1.3. In general, encourage the elimination or reduction of  
305 uses which are inconsistent with the community's character and  
306 future land uses. This objective shall be measured by implementation  
307 of its supporting policies.

308 (ii) Transportation Element:

309 (1) Objective 1.2. In general, coordinate the traffic circulation system  
310 with land uses shown on the future land use map. In particular,  
311 provide the traffic circulation system which is shown on the Future  
312 Transportation Map. This objective shall be made measurable by its  
313 implementing policies.

314 (2) Policy 1.2.1. Speeding and through-traffic on residential streets shall  
315 be identified and mitigated wherever necessary so as to make streets  
316 and sidewalks as pedestrian friendly as feasible. Various options for  
317 speed and traffic controls should be explored. Such options may take  
318 the form of stricter enforcement of speed limits, the placement of stop  
319 signs and utilizing other traffic calming techniques. Appropriate  
320 analysis and planning should be undertaken prior to final construction  
321 in the case of approaches which require physical solutions.

322 (3) Objective 1.13 Identify effective strategies involving parking, traffic  
323 efficiency and alternative traffic routes.

324 (b) City Code Provisions

325 (i) Chapter 70. *Traffic Regulations*, Sec. 70-01. - *Adoption by*  
326 *reference*. (A) The "State Uniform Traffic Control Law" (F.S.  
327 Chapter 316) is adopted as an ordinance of the City.

328 (B) The proper officers of the City are directed to enforce the  
329 provisions of the "State Uniform Traffic Control Law" within the City  
330 and said officers are directed to apprehend persons violating said  
331 "State Uniform Traffic Control Law" who may attempt in the  
332 presence of the officer to leave the City limits, notwithstanding that  
333 the officer may be required to effect an arrest outside the City limits.

334 (ii) The City Council adopted a Zoning Code, Chapter 150, that regulates  
335 the bulk, placement, materials, and appearance of development, and  
336 places limits on lighting, parking, and accessory structures, all in the  
337 interest of ensuring and preserving the aesthetics of the community.

338 (iii) Section 150-070.1 establishes the Miami Springs Gateway Overlay  
339 District and imposes architectural design standards for this District.

340 (4) *Case law*. In accordance with the U.S. Supreme Court's cases on sign  
341 regulation, the regulations in this division are not intended to regulate or censor  
342 speech based on its content or viewpoint, but rather to regulate the secondary  
343 effects of speech that may adversely affect the City's substantial and compelling  
344 governmental interests in preserving scenic beauty and community aesthetics,  
345 and in vehicular and pedestrian safety in conformance with the First  
346 Amendment. These cases and their holdings include, but are not limited to:

347 (a) *Reed v. Town of Gilbert*, 576 U.S. 155, 135 S. Ct. 2218, 192 L. Ed. 2d  
348 236 (2015) on the topic of noncommercial temporary signs;

349 (b) *Metromedia, Inc. v. City of San Diego*, 453 U.S. 490 (1981) on the topic  
350 of commercial signs and off-premises signs;

351 (c) *City of Ladue v. Gilleo*, 512 U.S. 43 (1994) on the topic of political protest  
352 signs in residential areas;

353 (d) *Linmark Assocs., Inc. v. Township of Willingboro*, 431 U.S. 85 (1977) on  
354 the topic of real estate signs in residential areas;

355 (e) *Burson v. Freeman*, 504 U.S. 191 (1992) on the topic of election signs  
356 near polling places;

357 (f) *Central Hudson Gas & Electric Corp. v. Public Service Commission*, 447  
358 U.S. 557 (1980) on the topic of commercial speech; and

359 (g) *City Council v. Taxpayers for Vincent*, 466 U.S. 789 (1984) on the topic  
360 of signs on public property.

361 (h) *City of Austin, Texas v. Reagan Nat'l Adver t. of Austin, LLC*, 142 S. Ct.  
362 1464 (2022) on the topic of off-premises sign regulation.

363 (i) *Shurtleff v. City of Boston, Massachusetts*, 142 S. Ct. 1583, 1584 (2022)  
364 on the topic of commercial flags.

365 (5) *Impact of Sign Clutter*. Excessive signage and sign clutter impair the legibility of  
366 the environment, and undermine the effectiveness of governmental signs, traffic  
367 control devices, and other required signs (such as incidental, directional and  
368 identification signs) that are essential to identifying locations for the delivery of  
369 emergency services and other compelling governmental purposes. The intent of  
370 these sign regulations is to enhance the visual environment of the City, ensure

371 that the City residents, visitors, and emergency responders can safely navigate  
372 through the City to their intended destinations, and promote the continued well-  
373 being of the City. It is therefore the purpose of this division to promote aesthetics  
374 and the public health, safety, and general welfare, and assure the adequate  
375 provision of light and air within the City through reasonable, consistent, and  
376 nondiscriminatory standards for the posting, displaying, erection, use, and  
377 maintenance of signs and sign structures that are no more restrictive than  
378 necessary to achieve these governmental interests.

379 (6) *Specific Legislative Intent.* More specifically, the sign regulations are intended  
380 to:

- 381
- 382 (a) Encourage the effective use of signs as a means of communication in the  
383 City;
  - 384 (b) Ensure pedestrian and traffic safety;
  - 385 (c) Minimize the possible adverse effect of signs on nearby public property,  
386 public rights-of-way, and private property;
  - 387 (d) Foster the integration of signs with architectural and landscape designs;
  - 388 (e) Lessen the visual clutter that may otherwise be caused by the  
389 proliferation, improper placement, illumination, animation, excessive sign  
390 height, and excessive sign area that compete for the attention of  
391 pedestrian and vehicular traffic and are not necessary to aid in  
392 wayfinding;
  - 393 (f) Allow signs that are compatible with their surroundings and aid  
394 orientation, while precluding the placement of signs that contribute to sign  
395 clutter, or that conceal or obstruct adjacent land uses or signs;
  - 396 (g) Encourage and allow signs that are appropriate to the zoning district in  
397 which they are located and consistent with the land uses, activities, and  
398 functions to which they pertain;
  - 399 (h) Curtail the size and number of signs to the minimum reasonably  
400 necessary to identify the location and the nature of a land use, and to  
401 allow smooth navigation to these locations;
  - 402 (i) Establish dimensional limits and placement criteria for signs that are  
403 legible and proportional to the size of the parcel and structure on which  
404 the sign is to be placed, or to which it pertains;
  - 405 (j) Regulate signs so that they are effective in performing the function of  
406 identifying and safely directing pedestrian and vehicular traffic to a  
407 destination;
  - 408 (k) Preclude signs from conflicting with the principal use of the parcel and  
409 adjoining parcels;
  - 410 (l) Regulate signs in a manner so as to not interfere with, obstruct the vision  
411 of, or distract motorists, bicyclists, or pedestrians;

- 412 (m) Except to the extent expressly preempted by state or federal law, ensure  
413 that signs are constructed, installed, and maintained in a safe and  
414 satisfactory manner, and protect the public from unsafe signs;
- 415 (n) Preserve, conserve, protect, and enhance the aesthetic quality and  
416 scenic beauty of all zoning districts in the City;
- 417 (o) Allow traffic control devices consistent with national standards without  
418 regulation in this division because they promote highway safety by  
419 providing for the orderly movement of road users on streets and  
420 highways, and by notifying road users of regulations and providing  
421 nationally consistent warnings and guidance needed for the safe, uniform,  
422 and predictable operation of all modes of travel, while regulating private  
423 signs to ensure that their size, location, and other attributes do not impair  
424 the effectiveness of such traffic control devices;
- 425 (p) Protect property values by precluding, to the maximum extent possible,  
426 signs that create a nuisance to the occupancy or use of other properties  
427 as a result of their size, height, illumination, brightness, or movement;
- 428 (q) Protect property values by ensuring that the size, number, and  
429 appearance of signs are in harmony with buildings, neighborhoods,  
430 structures, and conforming signs in the area;
- 431 (r) Regulate the appearance and design of signs in a manner that promotes  
432 and enhances the beautification of the City and that complements the  
433 natural surroundings in recognition the City's reliance on its natural  
434 surroundings and beautification efforts as a source of economic  
435 advantage as an attractive place to live and work;
- 436 (s) Classify and categorize signs by type and zoning district;
- 437 (t) Not regulate signs more than necessary to accomplish the compelling  
438 and important governmental objectives described herein;
- 439 (u) Enable the fair and consistent enforcement of these sign regulations;
- 440 (v) Permit, regulate, and encourage the use of signs with a scale, graphic  
441 character, and type of lighting compatible with buildings and uses in the  
442 area, so as to support and complement the goals, objectives, and policies  
443 set forth in the City's comprehensive plan;
- 444 (w) Establish regulations for the design, erection, and maintenance of signs  
445 for the purpose of ensuring equitable access to graphic communication,  
446 while maintaining a harmonious and aesthetically pleasing visual  
447 environment within the City, recognizing that signs form an integral part  
448 of architectural building and site design and require equal attention in their  
449 design, placement, and construction;
- 450 (x) Provide for the unique signage needs of multi-tenant properties through  
451 the uniform signage plans that assure a consistent and cohesive  
452 appearance and enhance legibility of sign messages through their  
453 common design;

- 454 (y) Provide an effective method to deter individuals and businesses from  
455 attaching unsightly and distracting signs to public structures within or  
456 adjacent to public rights-of-way; and
- 457 (z) Be considered the maximum standards allowed for signage, and regulate  
458 signs in a permissive manner so that any sign is not allowed unless  
459 expressly allowed by this division, and not expressly prohibited.
- 460 (7) *Severability*. If any provision of this division is found by a court of competent  
461 jurisdiction to be invalid, such finding must not affect the validity of the other  
462 provisions of this division that can be given effect without the invalid provision.
- 463 (a) *Generally*. If any part, section, subsection, paragraph, sentence, phrase,  
464 clause, term, or word of this division is declared unconstitutional by the  
465 valid judgment or decree of any court of competent jurisdiction, the  
466 declaration of such unconstitutionality shall not affect any other part,  
467 section, subsection, graph, subparagraph, sentence, phrase, clause,  
468 term, or word of this division. Should any section, paragraph, sentence,  
469 clause, phrase, or other part of this division or the adopting ordinance be  
470 declared by a court of competent jurisdiction to be invalid, such decision  
471 shall not affect the validity of this division or the adopting ordinance as a  
472 whole or any portion or part thereof, other than the part so declared to be  
473 invalid.
- 474 (b) *Severability where less speech results*. Without diminishing or limiting in  
475 any way the declaration of severability set forth in this section (7), or  
476 elsewhere in this division or the adopting ordinance, if any part, section,  
477 subsection, paragraph, subparagraph, sentence, phrase, clause, term, or  
478 word of this division is declared unconstitutional by the valid judgment or  
479 decree of any court of competent jurisdiction, the declaration of such  
480 unconstitutionality shall not affect any other part, section, subsection,  
481 paragraph, subparagraph, sentence, phrase, clause, term, or word of this  
482 division or the adopting ordinance, even if such severability would result  
483 in a situation in which there would be less speech, whether by subjecting  
484 previously exempt signs to permitting or otherwise.
- 485 (c) *Severability of provisions pertaining to prohibited signs* . Without  
486 diminishing or limiting in any way the declaration of severability set forth  
487 in section (7), or elsewhere in this division or the adopting ordinance, if  
488 any part, section, subsection, paragraph, subparagraph, sentence,  
489 phrase, clause, term, or word of this division or the adopting ordinance or  
490 any other law is declared unconstitutional by the valid judgment or decree  
491 of any court of competent jurisdiction, the declaration of such  
492 unconstitutionality shall not affect any other part, section, subsection,  
493 paragraph, subparagraph, sentence, phrase, clause, term, or word of this  
494 division or the adopting ordinance that pertains to prohibited signs.
- 495 (d) *Severability of prohibiti on on off-prem ises signs*. If any part, section,  
496 subsection, paragraph, subparagraph, sentence, phrase, clause, term, or  
497 word of this division or any other code provisions or laws are declared

498 invalid or unconstitutional by the valid judgment or decree of any court of  
499 competent jurisdiction, the declaration of such unconstitutionality shall not  
500 affect the prohibition of off-premises signs as contained herein.

501 (8) *Substitution*. Notwithstanding any provisions of this division to the contrary, to  
502 the extent that this division allows a sign containing commercial content, it shall  
503 permit a noncommercial sign to the same extent. The noncommercial message  
504 may occupy the entire sign area or any portion thereof, and may substitute for  
505 or be combined with the commercial message. The sign message may be  
506 changed from commercial to noncommercial, or from one noncommercial  
507 message to another, as frequently as desired by the sign's owner, provided that  
508 the sign is not prohibited and the sign continues to comply with all requirements  
509 of this division.

510

511 **Sec. 150-030. - Definitions.**

512

513 *Abandoned sign*. A sign that:

- 514 (1) For a period of 30 days or more, no longer correctly directs or informs any  
515 person or advertises a bona fide occupant, product or activity conducted, or  
516 project on the premises; or  
517 (2) For a period of 30 days or more, identifies a time, event or purpose that has  
518 passed or no longer applies; or  
519 (3) For a period of 30 days or more, contains letters that are missing to the extent  
520 the intended message is rendered indecipherable; ~~or~~  
521 (4) For a period of 30 days or more, is not maintained pursuant to the applicable  
522 sign maintenance requirements of section 150-031(d), 150-033 and 150-036;  
523 ~~or~~  
524 (5) Any freestanding structure installed expressly for the purpose of affixing a sign,  
525 which bears no sign or copy for a period of 6 consecutive months.

526

527 *Advertise or advertising*. Any form of public announcement intended to aid directly  
528 or indirectly, in the sale, use, or promotion of a commercial product, commodity, service,  
529 activity, or entertainment.

530 *A-Frame sign*. A movable temporary sign usually constructed to form an "A" or  
531 tent-like shape.

532 *Animated sign*. Any sign or part of a sign that flashes, scintillates, flickers, changes  
533 physical position, or light intensity or color by any movement or rotation or that gives the  
534 visual impression of such movement or rotation.

535 *Balloon sign*. Any sign of fabric type material inflated by cold air to a point of  
536 semirigidity for the purpose of floating above the ground.



537            *Banner sign.* A temporary sign made of cloth, fabric, paper, non-rigid plastic, or  
538 similar type of material associated with a tenant space, that may be mounted on a pole  
539 or attached to a façade or fence where authorized by this division.

540            *Building identification sign.* A sign used to identify the name or address of a  
541 building.

542            *Bunting.* Any kind of pennant, streamer or other similar fabric decoration.

543            *Canopy.* A roof-like structure, generally self-supporting, that may be freestanding  
544 or attached to a principal structure, providing shade and weather protection, typically  
545 utilized in locations such as over drive-thru lanes, walkways, entrances, and gasoline  
546 pumps.

547            *Changeable copy sign.* A sign designed for displaying copy where the copy is  
548 manually changeable and affixed to or made a part of the sign.

549            *Commercial event sign.* A temporary banner sign announcing any commercial  
550 special event such as, but not limited to, the first opening of a business not previously  
551 conducted in the City by the same person or at the particular location, or the first sale of  
552 dwellings in a residential project.

553            *Copy.* Written or graphic material that is placed, displayed, or depicted or otherwise  
554 indicated on a sign.

555            *Copy Cat Sign.* Signs that resemble any official sign or markers and that because  
556 of design, location, position, shape, or color may be reasonably confused with or  
557 construed as traffic-control devices or regulatory signs.

558            *Development identification sign.* A sign that is allowed to be installed only around  
559 the perimeter of a development to identify the development.

560            *Directional sign.* A noncommercial sign placed on a concrete base, located on and  
561 relating to an activity on the premises upon which the sign is located, providing directional  
562 and safety information to pedestrian and vehicular traffic, for example: *entrance*, *exit*, and  
563 *caution*. Often associated with a drive through lane, entrance or intersection.

564            *Double-faced sign.* A sign with two faces that are typically parallel.

565            *Double-faced freestanding sign.* A sign with two faces that are typically parallel.  
566 Double-face freestanding signs shall have a maximum distance of three feet between the  
567 sides and an internal angle not to exceed 15 degrees.

568            *Emitting sign.* Signs that emit audible sound, odor, or visible matter such as smoke  
569 or steam.

570            *Eave line.* The lowest line of the eaves on a pitched roof building.

571           *Façade.* The face of a building from the ground to the top of the parapet in the  
572 case of buildings with flat roofs, and from the ground to the ridge line of the roof in the  
573 case of buildings with a pitched roof.

574           *Flag.* Any fabric, plastic, canvas, material or bunting containing distinctive  
575 color(s), pattern(s), symbol(s), emblem(s) or insignia(s) containing noncommercial  
576 speech or used as a symbol of a government, political subdivision or other governmental  
577 entity, or institutional entity, or idea.

578           *Freestanding sign.* Any sign erected and maintained on a freestanding frame,  
579 mast, or pole not attached to any building.

580           *Frontage, street.* The portion of a building abutting or facing a public right-of-way.

581           *Grade.* The average finished ground level of a parcel on which a sign is located.

582           *Ground sign.* Any freestanding solid structure containing one or two sign faces  
583 which is supported solely by its own ground-mounted base and which is not attached or  
584 affixed in any way to a building or other structure.

585           *Human sign.* A person or animal used to draw attention to a business or  
586 commercial event by holding, wearing or drawing attention to a sign outdoors.

587           *Illegal sign.* A prohibited sign or a sign installed without a permit, if required.

588           *Illuminated sign.* A sign that is internally or externally illuminated by artificial  
589 means.

590           *Inflatable sign.* A sign made of a flexible material that is capable of being expanded  
591 by air or other gas to form a three-dimensional shape.

592           *Item of information.* A word, an initial, a logo, an abbreviation, a number, a symbol,  
593 or a graphic shape.

594           *Lot.* The smallest division of land identified as a single unit of ownership for  
595 conveyance and legal development purposes, and delineated by a closed boundary that  
596 is inclusive of the horizontal area within lot lines.

597           *Major tenant.* A tenant with indoor space of 10,000 square feet or more.

598           *Master sign plan.* Drawings and plans that illustrate the sign program for the  
599 overall development, including size, location, type, architectural design, dimensions, and  
600 other design standards including materials, color, and sign illumination

601           *Mobile sign.* Signs mounted on top or on the rear of a vehicle or bicycle, or signs  
602 attached to or located on a trailer or other equipment towed by a vehicle or bicycle. Signs  
603 of a portable or mobile nature attached after-market, including signs mounted on top of  
604 or on the rear of a vehicle, and signs attached to or located on a trailer or other equipment  
605 towed by a vehicle. A mobile sign shall not be construed to include any sign mounted on  
606 a vehicle or trailer by the original manufacturer.

607           *Monument sign.* A freestanding permanent sign with a solid base located on or  
608 close to the ground that is constructed of the same or aesthetically comparable materials  
609 and products of which the principal building finish on the same property is constructed.

610           *Non-conforming sign.* A sign or sign structure that by its design, height, type, sign  
611 area, location, use, structural support, or otherwise, does not conform to the requirements  
612 of this division after adoption.

613           *Non-residential district.* All zoning districts that are not residential districts.

614           *Obstructing sign.* A sign that obstructs the vision of pedestrians, cyclists, or  
615 motorists traveling on or entering public streets.

616           *Off-premise sign.* Any sign mounted on a building, wall, or freestanding structure  
617 advertising a commercial establishment, activity, product, service, or entertainment that  
618 is sold, produced, manufactured, available, or furnished at a place other than on the  
619 property on which said sign is located.

620           *Parapet.* A false front or wall extending above the roofline.

621           *Parapet line.* The line of a parapet on the facade of a flat roofed building with a  
622 parapet, and the line of the roof on the facade of a flat roofed building without a parapet.

623           *Pole sign.* A permanent sign mounted on a pole that is more than 3 feet in height.

624           *Residential district.* A single family, duplex, multifamily, or townhouse zoning  
625 district.

626           *Roof sign.* A sign erected or visible over, above, across, or on the roofline or parapet  
627 line of any building, that is dependent on the roof, parapet, or mansard for support.

628           *Sign.* Any object, device, display, structure, name, identification, description,  
629 illustration, or part thereof that is affixed to, painted or represented directly or indirectly  
630 upon a building or other outdoor surface that directs attention to or is designed or intended  
631 to direct attention to the sign face or to an object, product, place, activity, person,  
632 institution, organization, or business. Signs located completely within an enclosed  
633 building, and at least 3 feet from an opening are not considered a sign. Each display  
634 surface of a sign or sign face is considered to be a sign.

635           *Sign area.* The entire face of a sign, including the surface and framing, trim, or  
636 molding, but not including the supporting structure.

637           *Sign face.* The entire display surface area of a sign upon, against or through which  
638 copy is placed.

639           *Sign height.* The height of the sign measured from the grade to the top of the sign,  
640 in accordance with the requirements of this division.

641           *Sign structure.* Any structure that is designed specifically for the purpose of  
642 supporting a sign, including any decorative covers, braces, wires, supports or

643 components attached to or placed around the sign. Decorative and screen walls (such as  
644 freestanding masonry walls, stone walls and the like) that contain development  
645 identification signage are not sign structures.

646 *Snipe sign.* Any small sign, generally of a temporary nature, made of any material,  
647 when such sign is tacked, nailed, posted, pasted, glued or otherwise attached to trees,  
648 poles, stakes, fences, or other objects not designed to support a sign.

649 *Storefront.* The façade of a store or tenant space, typically on the ground floor or  
650 street level not to exceed 90 days unless otherwise provided herein.

651 *Temporary sign.* A sign that is not permanently affixed or installed, or is displayed  
652 for a limited period of time.

653 *Unauthorized sign.* Any sign erected on or attached to public or private property,  
654 real or personal, without the express permission of the owner of such property.

655 *Wall.* An exterior vertical structure encompassing the area between the grade and  
656 the eave line or roofline of a building that encloses the building, or that is an enclosure for  
657 the perimeter of a property.

658 *Wall sign.* A sign fastened to the exterior wall of a building or structure in such a  
659 manner that the wall becomes the supporting structure for or forms the background  
660 surface of the sign, and that does not project outward more than 18 inches from such  
661 building or structure. Not a cabinet sign.

662 *Window area.* The entire glass area of a window or door used for calculation of  
663 maximum sign area, including any mullions or transoms within a window or door, but  
664 excluding the supporting structures of such window or door.

665 *Window sign.* A sign placed inside, upon, or within 3 feet of a first-story window  
666 at or below 12 feet above the associated doorway grade level visible from the exterior of  
667 the window.

668 **Sec. 150-031. – Prohibited; legal non-conforming signs; mandatory signs; public**  
669 **safety.**  
670

671 (A) Signs in all zoning districts must be constructed pursuant to valid building and sign  
672 permits, when required under this division or the Building Code, and authorized or  
673 mandated by this division. This section shall not be interpreted or applied to require  
674 the removal of a billboard or other off-premise sign pursuant to F.S. § 70.20.  
675

676 (B) The signs listed below are prohibited:  
677

678 (1) Animated signs

679 (2) Copycat and obstructing signs

680 (3) Emitting signs

- 681 (4) Human signs
- 682 (5) Illegal signs
- 683 (6) Inflatable signs and balloons
- 684 (7) Mobile signs
- 685 (8) Off-premise signs
- 686 (9) Pole signs
- 687 (10) Projecting signs
- 688 (11) Roof signs
- 689 (12) A-frame or sandwich signs
- 690 (13) Snipe signs
- 691 (14) Painted wall signs
- 692 (15) Signs that are not authorized by the property owner.
- 693 (16) Any other sign not specifically allowed by this division.

694 (C) Private signs on public property and rights-of-way are unauthorized and subject  
695 to removal and disposal.

696  
697 (D) *Legal non-conforming signs.* Signs or sign structures made non-conforming upon  
698 passage of these sign regulations or on passage of any amendment hereto shall  
699 be governed by the following regulations.

700  
701 (1) *Non-conforming Signs.* A sign existing within the City, upon the passage  
702 of these sign regulations or any amendment hereof which, because of its  
703 height, square foot area, location, design or other characteristic, does not  
704 conform to this division, is hereby declared to be a legal non-conforming  
705 sign, if it was approved with a permit prior to the effective date of this  
706 division.

707  
708 (2) *Loss of Legal Non-conforming Status:* A legal non-conforming sign shall  
709 immediately lose its legal non-conforming designation if:

710  
711 (i) The sign is altered in any way (except for the normal use of  
712 changeable copy signs or cabinet or other signs, where the message  
713 can be changed without altering the sign, and normal maintenance)  
714 that makes the sign less in compliance with the requirements of this  
715 division than it was before the alteration, including updating the  
716 technology used in a sign (for example, by converting a static sign to  
717 a digital sign, or adding internal illumination to an unilluminated sign);  
718 or

719

- 720 (ii) The sign is relocated to a position making it less in compliance with
- 721 the requirements of this division; or
- 722
- 723 (iii) The sign is replaced or abandoned.
- 724

725 In the event that the ~~Zoning and Planning Director~~ City Manager or designee

726 determines that any one of the events listed in this subsection has occurred,

727 then the sign shall be ~~immediately~~ brought into compliance with this division

728 as soon as possible by securing a new permit or by removal of the sign within

729 thirty days of being notified by the City Manager or designee that the sign has

730 lost its legal non-conforming designation. Failure to bring a sign into

731 compliance as required by this subsection may be cited as a violation of the

732 Code.

733 (3) *Non-conforming Sign Maintenance and Repair.* Previously permitted non-

734 conforming signs and sign structures shall not be enlarged, altered, or

735 moved without the entire sign being brought into compliance with this

736 division. Any sign face that does not increase the degree of non-conformity

737 on non-conforming signs may be replaced with valid building and sign

738 permits, including lighting and electrical alterations.

739

740 (4) *Damaged or Destroyed Non-conforming Signs.* If a non-conforming sign is

741 damaged or destroyed by any means and cost to repair the sign is 50% or

742 more than the cost to replace it, the sign shall be removed and any

743 replacement shall comply with this division.

744

745 (5) *Illegal Signs.* The status afforded signs under this section shall not be

746 applicable to any sign for which no building permit or sign permit was ever

747 issued when such permits were required at the time the sign was placed

748 or erected; such signs are deemed illegal signs.

749

750 (6) *Non-conforming Sign Maintenance.* Nothing in this section shall relieve the

751 owner or user of a non-conforming sign, or the owner of the property on

752 which the non-conforming sign is located, from required compliance with

753 the provisions of this division regarding safety, maintenance, and repair of

754 signs, or removal of any on-premise sign if compliance cannot be

755 achieved.

756

757 (E) *Mandatory signs.*

758

759 The following signs in this section are mandatory in every zoning district, or as may

760 otherwise be approved in a master sign plan applicable to the property based on the

761 height and setback of structures:

762

- 763 (1) All residential and nonresidential structures shall post the building address in a
- 764 location viewable, readable, and unobstructed from the adjacent public or private

765 right-of-way.

766

767 (a) *Residential buildings with 4 or fewer dwelling units* . The size of address  
768 numbers for residential buildings with 4 or fewer dwelling units shall be at  
769 least 3 inches high.

770

771 (b) *Residential buildings with more than 4 dwelling units; nonresidential* /  
772 *buildings*. The size of address numbers for residential buildings with more  
773 than 4 dwelling units and for nonresidential buildings shall be at least 10  
774 inches high.

775

776 (2) *Required Posting*. Where a federal, state, or local law requires a property owner  
777 to post a sign on the owner's property to warn of a danger or to prohibit access to  
778 the property either generally or specifically, the owner must comply with the  
779 federal, state, or local law to exercise that authority by posting a sign on the  
780 property. If the federal, state, or local regulation describes the form and  
781 dimensions of the sign, the property owner must comply with those requirements;  
782 otherwise, when not defined, the sign shall be no larger than 2 square feet and  
783 located in a place on the property to provide access to the notice that is required  
784 to be made.

785

786 (3) *Official Notice*. Official notices may be posted or displayed by or under the direction  
787 of any public or court officer in the performance of official or directed duties;  
788 provided, that all such signs must be removed by the property owner no more  
789 than 10 days after their purpose has been accomplished or as otherwise required  
790 by law.

791

792 (F) *Public Safety*.

793 (1) No sign or sign structure shall be placed in such a position or manner as to  
794 interfere with traffic or pedestrian safety.

795

796 (2) No sign or sign structure shall be placed in such a position or manner as to  
797 obstruct or interfere, either physically or visually, with any fire apparatus, police  
798 apparatus, traffic signal or sign, or any devices maintained by or under public  
799 authority.

800

801 (3) No sign or sign structure shall be attached in any form, shape, or manner that  
802 will interfere with any opening required for ventilation.

803

804 (4) No sign or sign structure shall be erected, constructed, or maintained as to  
805 obstruct any fire escape, required exit, window, or door opening used as a means  
806 of egress.

807 **Sec. 150-032. - Temporary signs.**

808 (A) *Temporary Signs, General Standards.*

- 809
- 810 (1) Temporary signs shall be constructed of durable, weatherproof material, and  
811 shall be maintained in good condition and removed if tattered or worn.
- 812
- 813 (2) A temporary sign shall not directly or indirectly create a traffic or fire hazard,  
814 interfere with the free and unobstructed use of streets, sidewalks, or building  
815 entrances, or obstruct clear vision at the intersection of any streets, drives, or  
816 public or private vehicular access ways or so that it may be confused with  
817 authorized traffic signs or devices.
- 818
- 819 (3) All signs shall be placed inside the sidewalk or, if there is no sidewalk, set  
820 back a minimum of 16 feet from the edge of the street pavement, unless  
821 otherwise specified in this section, and shall provide a minimum 18-inch  
822 clearance from rights-of-way, curbs, sidewalks, and landscaping, or a larger  
823 clearance if deemed necessary by the City engineer.
- 824
- 825 (4) Unless otherwise specified in this division, the sign face of any temporary sign  
826 must not be larger than 4 3 square feet.
- 827
- 828 (5) Unless otherwise specified herein, temporary signs related to an event must  
829 be removed within 10 days following that event.

830 (B) *Temporary Signs, Permit Not Required.* Temporary signs authorized by this  
831 section do not require a sign permit.

- 832
- 833 (1) *Temporary Non-commercial Signs, Year-round.* The following temporary non-  
834 commercial signs are allowed at any time on private property:
- 835
- 836 (a) A property owner may place a sign or signs totaling no more than ~~8~~ 9  
837 square feet on the lot, compliant with the minimum setbacks, at any time.
- 838
- 839 (b) A property owner may place a sign no larger than 4 3 square feet in one  
840 window visible from a public right-of-way on the lot at any time.
- 841
- 842 (2) *Additional Temporary Non-commercial Sign Before an Election.*
- 843
- 844 ~~(a) A property owner may place additional temporary noncommercial sign(s)~~  
845 ~~totaling no more than 6 square feet One temporary noncommercial sign~~  
846 ~~totaling no more than 4 square feet per 0.25 acre of land may be located~~  
847 ~~on the lot for a period of 90 days prior to an election affecting the lot on~~  
848 ~~which the sign(s) is(are) located.~~
- 849
- 850 ~~(b) Where the size of the lot is smaller than 0.25 acres and has a lawfully~~  
851 ~~existing principal building, one temporary noncommercial sign totaling no~~  
852 ~~more than 4 square feet may be located on the lot for a period of 90 days~~



853 ~~prior to an election affecting the lot on which the sign is located.~~

854

855 (3) *Additional Temporary Signs When a Property Is Being Offered For Sale or*  
856 *Lease.* One temporary sign per street frontage, totaling no more than 3 square  
857 feet, may be located on a lot:

858

859 (a) When that property is being offered for sale or lease through a licensed  
860 real estate agent; or

861

862 (b) If not offered for sale or lease through a licensed real estate agent, when  
863 the sign is owned by the property owner and that property is offered for  
864 sale by the owner; and

865

866 (c) For a period of 7 days following the date on which a contract of sale has  
867 been executed.

868

869 (4) *Additional Temporary Sign When a Property Being Offered for Sale or Lease*  
870 *Is Open to the Public.* One temporary sign, totaling no more than 216 square  
871 feet or 12"x18", may be located on a lot on the day prior to and on the day  
872 when a property owner is opening the property to the public.

873

874 ~~(5) *Total Temporary Signs at Any One Time.* A person exercising the right to place~~  
875 ~~temporary signs on a property as described anywhere in this section must limit~~  
876 ~~the total sign area on the lot at any one time as follows:~~

877

878 ~~(a) Per residential lot: The total sign area of all temporary signs shall not~~  
879 ~~exceed a maximum of 8 square feet in total sign area, plus a window sign~~  
880 ~~not to exceed 2 square feet.~~

881 ~~(b) Per non residential lot: The total sign area of all temporary signs shall not~~  
882 ~~exceed a maximum of 32 square feet per lot, plus window signage not to~~  
883 ~~exceed 8 square feet.~~

884

885 ~~(6) (5) *Additional Temporary Non-commercial Event-Related Signs During*~~  
886 ~~*Winter.* Notwithstanding section (B)(5), from November 1 to March 15 each~~  
887 ~~year:~~

888

889 ~~(a) A property owner may place 1 additional temporary non-commercial sign~~  
890 ~~related to an event on the lot, and must remove the sign within 10 days~~  
891 ~~following the event.~~

892

893 ~~(b) A property owner may also use lights that do not exceed 0.3 foot candles~~  
894 ~~above ambient light levels as measured at the property line between the~~  
895 ~~hours of 8AM and 10PM to decorate the property even if the lights might~~  
896 ~~be arranged to form text.~~

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~~(7)~~ (6) *Construction Fence Banner Signs, Commercial:*

- (a) Banners shall be securely fastened and flush against a temporary construction fence along street frontages and shall not be illuminated.
- (b) The maximum area devoted to text shall be 12 square feet, which may be repeated every 100 feet. Remaining area of the construction fence banner sign may be graphics or photographs.
- (c) The maximum height of the banners shall be 6 feet or the height of the fence, whichever is smaller.
- (d) Banners shall be removed when temporary construction fencing is removed or when there are no active permits for the site of the fencing.

(C) *Temporary Signs, Permit Required.* Temporary signs authorized by this section require a sign permit.

(1) *Building Banner Sign, Commercial Special Event.*

- (a) A maximum of one banner per ground floor tenant of a commercial building with a maximum sign area of 30 square feet. Signs shall be securely fastened to the building facade and shall not extend above the roofline or parapet.
- (b) Banner placement is limited in duration to no more than 14 days prior to and 14 days after the date of the event or activity to which they relate, or 30 days prior to and the first ~~3~~10 days after an opening of a new business. Maximum duration of two months per calendar year.

**Sec. 150-033. - Permanent signs, commercial - general standards.**

- (A) *Maintenance.* All signs shall be kept in good condition and operational. All signs shall be compliant with the Building Code and National Electric Code (if applicable), present a neat appearance, and be maintained free of debris, stains, mold, discoloration, or deterioration. The repainting, changing of parts, and maintenance of an approved sign shall not require a permit, provided such maintenance is consistent with an approved sign plan and this division.
- (B) *Hazard.* A sign shall not directly or indirectly create a traffic or fire hazard, interfere with the free and unobstructed use of streets, sidewalks or building entrances or obstruct clear vision at the intersection of any streets, drives, or public or private vehicular access ways or so that it may be confused with authorized traffic signs or devices.
- (C) *Setback.* All signs shall be setback a minimum of 5 feet from the property line, unless otherwise specified in this division, and shall provide a minimum 18-inch

944 clearance from rights-of-way, curbs, sidewalks, and landscaping, or a larger  
945 clearance if deemed necessary by the City Engineer. Freestanding signs shall be  
946 setback a minimum of 7 feet from any public right-of-way line, 5 feet from any  
947 adjacent property line, or 25 feet from any public right-of-way intersection.

948  
949 (D) *Separation*. All signs not mounted to a building shall be separated from another  
950 sign by 200 feet.

951  
952 (E) *Lighting*. Lighting of permanent signs shall be white, non-glaring, directed away  
953 from adjoining properties, and shall be designed to avoid affecting the vision of  
954 drivers on adjacent roadways.

955  
956 (F) *Screening*. All mechanical and electrical elements of a sign shall be fully screened  
957 or concealed.

958  
959 (G) *Landscaping*.

960  
961 (1) *General*. All sign structures shall be landscaped to ensure that the base or  
962 foundation of the sign at the ground adjacent to the sign is properly  
963 screened. Landscaping shall be installed and maintained in a manner not  
964 to interfere with visibility of a sign.

965  
966 (2) *Monument Signs*. Monument signs shall be located in a landscaped area  
967 and include 100 square feet of additional landscaping in accordance with  
968 a landscape plan approved by the City Manager or designee. The  
969 landscaped area shall be enclosed with a continuous poured concrete curb  
970 (Miami-Dade County "Type D"). Monument signs shall also adhere to all  
971 other applicable landscaping requirements.

972  
973 (H) *Sign Height*. Sign height shall be measured from the grade of surrounding  
974 property. Grades raised solely to increase sign height shall not be used to  
975 determine allowable height; if only the area around the sign is bermed, then the  
976 height of the sign is determined from the crown of the fronting street. Grade  
977 elevations raised as part of landscaping, berms, and approved entry features may  
978 be utilized to determine height. Sign height shall be measured from the highest  
979 point to the lowest point, including all elements of the sign. All spaces between  
980 each line of copy shall be included in the sign height. If signage includes a colored  
981 background, the background shall also be included in the sign height.

982  
983 (I) *Signs facing residential districts restricted*.

984  
985 (1) *Illuminated Signs*. No illuminated signs shall face any residential district in  
986 such a way that it shines directly onto residential properties.

987  
988 (2) *Monument Signs*. No sign face of a monument sign shall face a single-family  
989 residential district.

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(J) *Finished appearance required for rear of certain signs.* Where the rear or side of any sign is visible from any street or from any adjoining residential district, said side or rear shall be finished with a neat surface that conceals the structural members and electrical equipment of the sign.

(K) *Mounting.*

- (1) Wall signs shall be mounted flush to the wall and centered on the front frontage of the property.
- (2) Wall signs shall not be mounted to, or extend above or below, the edge of any wall or above the parapet.
- (3) Monument signs shall be on a concrete foundation or footing, and shall have a minimum width of 75% of the sign face width.

(L) *Computation of Sign Number and Sign Area:*

- (1) The measurement of the area of a sign shall include the entire face of a sign, including any framing, trim, molding, or any feature extending beyond framing, trim, or molding, but not include the supporting structure. In the case of double-faced signs, if the two faces are parallel or constructed at an angle of 15 degrees or less, then the two faces shall be considered a single sign face. If the angle of a double-faced sign is greater than 15 degrees, each sign face shall be included for determining the total area.
- (2) For the purpose of computing the number and area of signs, the frontages of lots shall be established by orientation of the main entrances of the buildings. If this method is not determinative, the ~~Zoning and Building Director~~ City Manager or designee shall determine frontages on the basis of traffic flow and access from adjacent streets.
- (3) Sign area shall be measured from the highest point to the lowest point, including all elements of the sign. All spaces between each line of copy shall be included in the sign area. If signage includes a colored background, the background shall also be included in the area.

(M) *Window Signs.* Maximum 2 per each ground floor establishment which has its own principal public access directly facing a public street or on an unobstructed pedestrian access way which leads to a public street. Area maximum of one or both is 15 percent of total window area up to 20 square feet.

**Sec. 105-034. - Permanent signs, residential districts.**

1035 The following signs are authorized in all residential districts:

<u>Residential development identification ground sign:</u>	
<u>• Number maximum</u>	<u>2 sign faces for each road entering the development from outside the development</u>
<u>• Area maximum per sign face</u>	<u>24 square feet</u>
<u>• Height maximum</u>	<u>4 feet</u>
<u>Directional sign:</u>	
<u>• Number maximum</u>	<u>As determined necessary by City staff</u>
<u>• Area maximum per sign face</u>	<u>4 square feet</u>
<u>Institutional use signs:</u>	
<u>• Institutional uses in residential districts shall be permitted signage in accordance with the regulations applicable to the non-residential zoning districts.</u>	

1036

1037 ~~(A) *Freestanding signs* A freestanding sign shall be permitted only on a property with a~~  
1038 ~~nonresidential building of at least 1,000 square feet. Non-residential~~

1039 ~~(i) *Quantity*. A free-standing or double face freestanding sign is allowed at each~~  
1040 ~~vehicular entrance into a residential development, provided there are at least~~  
1041 ~~500 feet of separation between the sign and any other freestanding sign within~~  
1042 ~~a development.~~

1043  
1044 ~~(2) *Minimum frontage*. A freestanding sign shall only be allowed on a property~~  
1045 ~~with at least 100 feet of street frontage on a single street.~~

1046 ~~(3) *Minimum setbacks*. A freestanding sign shall not be located (leading edge)~~  
1047 ~~less than seven feet from any public right of way line, five feet from any~~  
1048 ~~adjacent property line, or 25 feet from any public right-of-way intersection.~~

1049  
1050 ~~(4) *Corner lots*. A freestanding sign on a corner property shall be permitted only~~  
1051 ~~along the main street.~~

1052  
1053 ~~(5) *Dimensions*. The dimensions of freestanding signs permitted under this~~  
1054 ~~section shall not exceed the following:~~

<del>Building Gross Floor Area (Sq. Ft.)</del>	<del>Total Sign Height (Feet)</del>	<del>Area per Sign Side (Sq. Ft.)</del>	<del>Total Face Area (Sq. Ft.)</del>
<del>1,000 ± 10,000</del>	<del>6</del>	<del>25</del>	<del>50</del>
<del>10,000 ± 25,000</del>	<del>8</del>	<del>49</del>	<del>98</del>
<del>25,000 ± 50,000</del>	<del>12</del>	<del>64</del>	<del>128</del>
<del>50,000 ± 100,000</del>	<del>16</del>	<del>84</del>	<del>162</del>

<del>100,000+</del>	<del>18</del>	<del>100</del>	<del>200</del>
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~~(B) Directional sign.~~

- ~~(1) Quantity. As approved as part of the document associated with the site plan approval for the development.~~
- ~~(2) Maximum Area. 3 square feet per sign face.~~
- ~~(3) Maximum Height. 3 feet.~~

**Sec. 105-035. - Permanent signs, non-residential districts.**

(A) *Free standing sign.* Freestanding signs are allowed in accordance with the following provisions.

(1) *Quantity.*

- (i) *Lots with a street frontage of 100 feet up to 200 feet on a single street or a total street frontage of 100 feet or more.* One freestanding sign is allowed in accordance with the standards set forth in this section.
- (ii) *Lots containing at least 200 feet of street frontage on a single street or 100,000 square feet of gross floor area.* Two freestanding signs are allowed, provided that the second sign shall not exceed the maximum parameters of the next lowest category for which the property is eligible in accordance with § 150-035(B) below, and provided further that the signs shall be separated by a minimum distance of 25 feet.

(2) *Corner lots.* A freestanding sign on a corner property shall be allowed only along the main street.

(3) *Minimum Building size.* A freestanding sign shall be allowed only on a property with a nonresidential building of at least 1,000 square feet.

(4) *Dimensions.* The dimensions of freestanding signs allowed under this section shall not exceed the following:

Building Gross Floor Area (Sq. Ft.)	Total Height (Feet)	Sign Area (Sq. Ft.)	per Side	Total Area (Sq. Ft.)	Face
1,000 ± 10,000	6	25		50	
10,000 ± 25,000	8	49		98	
25,000 ± 50,000	12	64		128	
50,000 ± 100,000	16	81		162	
100,000+	18	100		200	

1085

1086 (B) *Wall signs.* Wall signs are allowed in accordance with the following provisions.

1087 (1) *Quantity.*

1088 (i) 1 wall sign is allowed for each building or storefront on a lot, in accordance with  
1089 the standards set forth in this section. Notwithstanding the foregoing, freestanding  
1090 buildings or endcaps are allowed a second sign. The second sign will not exceed  
1091 the area of the front wall sign.

1092  
1093 (ii) In addition to ground level wall signs for purposes of tenant identification, a  
1094 maximum of 3 building identification signs shall also be allowed on the top floor  
1095 of a building.

1096  
1097 (2) *Size.* The maximum area of the front sign shall be in accordance with the  
1098 following table and any secondary wall sign shall not exceed the size of the  
1099 front sign:

Location of Sign on Building	Square Footage of Signage for Each Linear Ft. of Building or Store Frontage
1 or 2 story	1
3 story	1.5
4 story	1.75
5 to 9	2
10 story or more	3

1100

1101 (3) *Placement; width.* Wall signs must be centered on the building or storefront  
1102 and shall not encompass more than 75 percent of the width of the building  
1103 or storefront. Wall signs that serve as building or major tenant identification  
1104 signs placed on the top floor of a building are not required to be centered  
1105 on any given elevation of a building.

1106 (4) *Sign construction.* Individual or channel letters, numbers, figures and other  
1107 symbols. Individual letters must have a minimum depth of one inch. Figures  
1108 or symbols shall not exceed the height of the associated letters.

1109 (5) *Removal.* Wall sign(s) and all their supporting components must be removed  
1110 within 30 days of tenant vacation. The building wall, that the wall sign was  
1111 affixed to, must be patched and painted in the same materials and colors as  
1112 the existing building at the time of removal.

1113 (C) *Directional sign.*

1114 (1) *Quantity.* As approved as part of the documents associated with the site plan  
1115 approval for the development.

1116 (2) *Maximum Area.* 3 square feet per sign face.

1117 (3) *Maximum Height.* 3 feet.

1118

1119 **Sec. 150-036. – Flags.**

1120 (A) *Applicability.* This section applies City-wide. Regulations specific to a zoning  
 1121 district prevail over any inconsistent regulations in the general standards of this  
 1122 section.

1123  
 1124 (B) *Location.* Flags shall be displayed on flag poles attached to the ground or to the  
 1125 building. Flag poles may not be placed on top of buildings or light poles. Flags shall  
 1126 not be draped or folded over the sides of buildings, nor shall they be tied or  
 1127 attached directly to the exterior of any building or window.

1128  
 1129 (C) *Flag pole height.* Flagpoles that are attached to any side of a building shall not  
 1130 exceed the lesser of the height of the building’s roofline, 10 feet in height in  
 1131 residential districts and 20 feet in height in all other districts. Ground-mounted  
 1132 flagpoles in residential districts shall not exceed a height of 20 feet, and in  
 1133 nonresidential districts shall be no greater than the height of the building’s roofline,  
 1134 or the applicable height limit below, whichever height is lower:  
 1135

Height of Building	Flagpole Height
Up to 2 stories	Up to and including 25 feet
3-5 stories	Up to 35 feet
6 stories and higher.	Up to 45 feet

1136  
 1137 (D) *Flag size.* The maximum dimensions of any flag shall be proportional to the  
 1138 flagpole height. The hoist side of the flag shall not exceed 20 percent of the vertical  
 1139 height of the pole. In addition, flags are subject to the following dimensional  
 1140 limitations:

Pole Height	Maximum Flag Size
Up to 10 feet	15 total square feet
Up to 25 feet	24 total square feet
25 to 35 feet	40 total square feet
35 to 45 feet	60 total square feet

1141  
 1142 (E) *Number.* In residential districts, a single flagpole is allowed on lots of record up to  
 1143 one-half acre in size with a principal building. All other lots with principal buildings



1144 are allowed a maximum of 3 flagpoles. A maximum of 2 flags shall be allowed per  
1145 flagpole. Limitations on the number of flags, flagpoles and flag dimensions refer to  
1146 both vertical flagpoles and mast-arm flagpoles (for example, staffs extending at an  
1147 angle from a building).  
1148

1149 (F) *Setback.* A freestanding flagpole must be set back from all property boundaries by  
1150 a distance that is at least equal to the height of the pole.  
1151

1152 (G) *Maintenance of flag and pole or mounting.* The flag and flagpole or other  
1153 permanent mounting shall be maintained in good repair. Flagpoles with broken  
1154 halyards shall not be used, and torn or frayed flags shall not be displayed.  
1155

1156 **Sec. 150-037. - Sign Permit Process**

1157 (A) *Required.* Except as otherwise provided in this division, it shall be unlawful for any  
1158 person to erect, construct, enlarge, post, alter, maintain, move, or convert any sign  
1159 in the City, or cause the same to be done, without first obtaining a sign permit for  
1160 each such sign as required by this division. These requirements shall not be  
1161 construed to require any permit for the repainting, cleaning, and other normal  
1162 maintenance or repair of a sign or sign structure for which a sign permit has  
1163 previously been issued, so long as the sign or sign structure is not modified in any  
1164 way other than a change of message without any change to the sign structure. All  
1165 signs shall be constructed in accordance with the Building Code, including obtaining  
1166 any and all required building permits. No sign shall be approved for use unless it  
1167 has been inspected and found to be in compliance with all the requirements of this  
1168 section and applicable codes.  
1169

1170 (B) *Sign Permit Application.* Application for a sign permit shall be made upon forms  
1171 and in the manner provided by the City, and shall state the following information:

1172 (1) Name, address, and telephone number of the property owner. No person  
1173 shall erect, construct or maintain any sign upon any property or building  
1174 without the consent of the owner or person entitled to possession of the  
1175 property or building if any, or their authorized representatives.

1176 (2) Name, address, and telephone number of the contractor.

1177 (3) Property address, property control number (PCN), and legal description of  
1178 the building, structure, or lot to which or upon which the sign is to be installed  
1179 or affixed.

1180 (4) A drawing to scale showing the design, colors, and materials of the sign,  
1181 including dimensions, sign size, sign copy/area, method of attachment,  
1182 source of illumination, and showing the relationship to any building or  
1183 structure to which it is, or is proposed to be installed or affixed, or to which it

1184 relates, signed and sealed by a professional architect or engineer registered  
1185 in the State of Florida.

1186 (5) A fully dimensioned survey or site plan, to scale, indicating the location of  
1187 the sign relative to property lines, rights-of-way, streets, easements,  
1188 sidewalks, and other buildings or structures, including any ground signs, on  
1189 the premises.

1190 (6) If a freestanding or monument sign, a landscape plan showing the screening  
1191 of the base or foundation of the sign.

1192 (7) Cost estimate.

1193 (D) *Application Procedure and Review (Original Submittal)*. A sign permit application  
1194 on a form provided by the City shall be filed together with all documentation as  
1195 provided for in this section. Upon the submission of a complete sign permit  
1196 application and all required documentation, the City shall have 10 business days  
1197 to review the application based on whether it complies with this division and all  
1198 other code requirements, including an Architectural Review Board (ARB)  
1199 approved master sign plan if applicable, and provide comments to the applicant.

1200 (E) *Application Procedure and Review (Resubmittals)*. Upon resubmission of the  
1201 sign permit application, the City shall have 5 business days to determine whether  
1202 the applicant's revisions comply with this division and all other code  
1203 requirements. If the revisions do not comply with this division, the City will again  
1204 provide the applicant with comments. This process shall continue until the  
1205 applicant has submitted an application that meets all requirements. If the  
1206 application meets all requirements of this division and other code requirements,  
1207 and an ARB approved master sign plan if applicable, the sign permit shall be  
1208 issued within five business days of the last resubmission. If the application fails  
1209 to meet the requirements of the code, the application will be denied within five  
1210 business days of the last resubmission.

1211 (F) *Application Fees*. Sign permit application fees for signs shall be charged in  
1212 accordance with the fee schedule adopted by resolution of the Council, and paid  
1213 to the City for each sign for which a permit is required by this division. Application  
1214 fees shall be paid at time of application and any such sign permit fees are  
1215 required to be paid prior to a permit being issued.

1216 ~~Sec. 105-038. Master sign plan/technical deviation process.~~

1217 ~~(A) *Master Sign Plan*. A master sign plan shall serve as the controlling document for~~  
1218 ~~review of all applications for sign approval within a designated development,~~  
1219 ~~including planned developments, conditional uses, or other developments with~~  
1220 ~~more than one building or parcel, including all outparcels. The purpose and intent~~  
1221 ~~of a master sign plan is to provide a master record of signs on a parcel, ensure~~  
1222 ~~compatible signage, and to create unification of signage within parcels, but not~~  
1223 ~~between parcels that are common to a planned commercial development. Out-~~

1224 ~~parcels shall be treated separately. All master sign plans shall be approved by~~  
1225 ~~the Architectural Review Board (ARB) in accordance with Article XVI of this~~  
1226 ~~chapter and shall comply with the following:~~

1227  
1228 ~~(1) The master sign plan shall be approved prior to the issuance of a sign~~  
1229 ~~permit.~~

1230  
1231 ~~(2) The master sign plan shall indicate the type, location, size, dimensions,~~  
1232 ~~illumination, color, materials and architectural style, including the address~~  
1233 ~~requirements of the Florida Building Code and this division. The locations~~  
1234 ~~shall be illustrated on elevations and on a site plan.~~

1235  
1236 ~~(3) When applicable, landscape plans and details shall be part of the plan and~~  
1237 ~~shall comply with the landscape standards of this chapter.~~

1238  
1239 ~~(4) If a technical deviation is required, the request can be made part of the~~  
1240 ~~application for a master sign plan.~~

1241

1242 ~~(B) *Technical Deviation.* No sign shall be allowed or permitted to be erected contrary~~  
1243 ~~to the size, location, and appearance provisions of this division or the approved~~  
1244 ~~master sign plan unless a technical deviation is approved by the ARB in~~  
1245 ~~conformance with the following criteria:~~

1246  
1247 ~~(1) No technical deviation may be granted which has the effect of permitting any~~  
1248 ~~sign which is specifically prohibited by these regulations.~~

1249  
1250 ~~(2) The technical deviation must enhance the aesthetic result of the overall sign~~  
1251 ~~program or mitigate a unique feature of a user, structure, or location that~~  
1252 ~~warrants a technical deviation from the code as determined by the ARB.~~

1253  
1254 ~~(3) The technical deviation must not negatively impact another tenant or building~~  
1255 ~~shown on the master sign plan.~~

1256  
1257 ~~(4) The technical deviation must not cause any negative off-site impacts.~~

1258 ~~(C) *Submittal.* A master sign plan or request for a technical deviation shall be reviewed~~  
1259 ~~and approved by the ARB. All applications and supporting documentation as listed~~  
1260 ~~on the application shall be submitted to the Zoning and Planning (ZP) Department.~~  
1261 ~~The complete application and payment shall be submitted a minimum of four~~  
1262 ~~weeks prior to the ARB meeting to be placed on an agenda, once the application~~  
1263 ~~has been deemed sufficient by staff. The City Manager or designee ZP Director shall~~  
1264 ~~review the application and create a staff report, which shall include a~~  
1265 ~~recommendation. The staff report shall be provided to the applicant one (1) week~~  
1266 ~~prior to the meeting. An authorized representative of the applicant must be in~~  
1267 ~~attendance at the ARB meeting. If a representative is not present, then the ARB~~  
1268 ~~has the right to postpone the agenda item to a future meeting date. Staff shall~~

1269 ~~provide the applicant an ARB final order within five business days of the ARB~~  
1270 ~~hearing.~~

1271 ~~(D) Fees. Master sign plan and technical deviation requests shall be charged in~~  
1272 ~~accordance with the fees adopted by Resolution of the City Council, and paid to~~  
1273 ~~the City at time of application submittal.~~

1274 ~~(E) Appeals. The ARB decision may be appealed to the Board of Adjustment (BOA)~~  
1275 ~~within 10 days after the date of receipt of the written notice of denial. A request for~~  
1276 ~~appeal shall be made in a letter to the City Manager or designee ZP Director. A~~  
1277 ~~hearing before the BOA shall be scheduled no later than 60 calendar days~~  
1278 ~~following receipt of the written appeal, unless the City Manager or designee ZP~~  
1279 ~~Director and applicant mutually agree to an extension of this time period. The BOA~~  
1280 ~~hearing shall be a de novo hearing. Staff shall provide the applicant a BOA final~~  
1281 ~~order within five business days of the BOA hearing. Once BOA has issued a final~~  
1282 ~~order, the appellant may seek relief in the Miami Dade County Circuit Court, as~~  
1283 ~~provided by law.~~

1284 **Sec. 105-038 -39.** Reserved.

1285  
1286 **Section 4. Amending Code.** That Chapter 150, "Zoning Code," Article II,  
1287 "Signs", Sections 150-031 through 150-034, of the Code of Ordinances of Miami Springs,  
1288 Florida, are hereby preserved and renumbered as follows, and placed in a new Division  
1289 2 "Miscellaneous":

1290 **Division 2. Miscellaneous**

1291 **Sec. 150-03140. Vision clearance at intersections.**

1292 No building or structure shall be erected, and no vegetation shall be maintained ~~in~~  
1293 ~~any B-1, B-2, or B-3 zone~~ between the sidewalk and a height of ten feet above the  
1294 established top of the curb grade at any ~~corner~~ corner in the portion of the block described  
1295 as follows: Beginning at the intersection of street lines, or street lines produced; thence  
1296 run along one of the street lines or street lines produced, a distance of ten feet to a point;  
1297 thence across the corner of the block to a point on the other street lines, or street lines  
1298 produced, the point being ten feet from the above mentioned intersection of street lines,  
1299 or street lines produced; thence nm ten feet to the point of beginning. A supporting column  
1300 not more than 18 inches in diameter at its greatest cross section dimension shall be  
1301 permitted at the corner.

1302 **Sec. 150- 03241. Portable storage units.**

1303 (A) *Definitions:* For the purposes of this section, the following definitions shall apply:

1304 1. *Portable storage unit.* Any type of unmotorized container, structure, trailer or  
1305 module which is intended and designed for the storage of personal property  
1306 items, which is typically delivered and removed by vehicle, and which may be  
1307 temporarily rented or owned by the owners or occupants of properties in the City.

1308 2. *Site or property.* Any lot, parcel, tract, or plat of land located in any of the  
1309 residential or business/commercial zoning districts of the City.

1310 (B) *Limitations and prohibitions for usage:*

1311 1. There shall be no more than one portable storage unit located on any site or  
1312 property at any time.

1313 **Sec. 150-03342. Permanent electrical generators.**

1314 (A) *Location on property.* Permanent electrical generators may be located in the side  
1315 yard or rear yard areas of residential homesites within the City.

1316 (B) *Installation standards and requirements.* All permanent electrical generators shall  
1317 only be installed in accordance with the rules, regulations and requirements of the  
1318 City of Miami Springs, Miami-Dade County, and the Florida Building Code of the  
1319 State of Florida.

1320 (C) *Installation supervision and control.* The installation of permanent electrical  
1321 generators on residential homesites within the City shall be supervised and controlled  
1322 by the City Building Department.

1323 **Sec. 150-03443. Installation of mechanical equipment.**

1324 (A) *Location—New installation.* Mechanical equipment, including but not limited to  
1325 central air conditioning and heating units, pool pumps, sprinkler pumps, generators,  
1326 propane tanks and similar mechanical equipment may be located in side and rear  
1327 yards, with a minimum setback of five feet. Mechanical equipment located in a corner  
1328 side yard shall have a minimum set back of ten feet. The placement of mechanical  
1329 equipment in the front yard is prohibited.

1330 (B) *Location—Existing installation.* The aforesaid provision shall not be applicable to  
1331 mechanical equipment that is being replaced for already existing residential  
1332 structures, which may be installed in the same location as the equipment being  
1333 replaced.

1334 (C) *Screening.* All mechanical equipment must be properly obscured and screened from  
1335 view by the planting of appropriate landscaping materials or the installation of fences,  
1336 walls, or other appropriate and approved screening materials.

1337 (D) *Installation standards and requirements.* Mechanical equipment shall only be  
1338 installed in accordance with the rules, regulations and requirements of the City of  
1339 Miami Springs, Miami-Dade County, and the Florida Building Code of the State of  
1340 Florida.

1341 (E) *Installation supervision and control.* The installation of mechanical equipment on  
1342 residential homesites within the City shall be supervised and controlled by the City  
1343 Building Department.

1344 **Section 5. Conflicts.** All Sections or parts of Sections of the Code of  
1345 Ordinances, all ordinances or parts of ordinances, and all Resolutions, or parts of  
1346 Resolutions, in conflict with this Ordinance are repealed to the extent of such conflict.

1347           **Section 6. Severability.** That the provisions of this Ordinance are declared to  
1348 be severable and if any section, sentence, clause or phrase of this Ordinance shall for  
1349 any reason be held to be invalid or unconstitutional, such decision shall not affect the  
1350 validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but  
1351 they shall remain in effect, it being the legislative intent that this Ordinance shall stand  
1352 notwithstanding the invalidity of any part.

1353           **Section 7. Codification.** That it is the intention of the City Council and it is  
1354 hereby ordained that the provisions of this Ordinance shall become and be made a part  
1355 of the City Code, that the sections of this Ordinance may be renumbered or relettered to  
1356 accomplish such intentions, and that the word Ordinance shall be changed to Section or  
1357 other appropriate word.

1358           **Section 8. Effective Date.** That this Ordinance shall become effective  
1359 immediately upon adoption on second reading.

1360           **PASSED ON FIRST READING** on the 13<sup>th</sup> day of February, 2023, on a motion  
1361 made by Councilman Dr. Walter Fajet and seconded by Councilwoman Jacky Bravo.

1362           **PASSED AND ADOPTED ON SECOND READING** this \_\_\_ day of \_\_\_\_\_, 2023,  
1363 on a motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_. Upon being put to a  
1364 roll call vote, the vote was as follows:

1365	Vice Mayor George Lob	_____
1366	Councilman Bob Best	_____
1367	Councilwoman Jacky Bravo	_____
1368	Councilman Dr. Walter Fajet	_____
1369	Mayor Maria Puente Mitchell	_____

1370  
1371  
1372

\_\_\_\_\_  
MARIA PUENTE MITCHELL  
MAYOR

1373  
1374  
1375 ATTEST:  
1376  
1377

1378  
1379 \_\_\_\_\_  
ERIKA GONZALEZ, MMC  
1380 CITY CLERK

1381  
1382 APPROVED AS TO FORM AND LEGAL SUFFICIENCY  
1383 FOR THE USE AND RELIANCE OF THE CITY OF MIAMI SPRINGS ONLY:

1384  
1385  
1386 \_\_\_\_\_  
1387 WEISS SEROTA HELFMAN COLE & BIERMAN, P.L.  
1388 CITY ATTORNEY

EXHIBIT A

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**Sec. 150-029. Political and election**

~~(A) Permitted signs.~~

- ~~(1) Each residential property, business property or establishment, and church site shall be permitted to display one sign for each candidate or ballot issue.~~
- ~~(2) Signs may also be affixed to, or carried in motor vehicles, so long as the attachment and placement of such signs does not constitute a hazard to the public health, safety, or welfare.~~
- ~~(3) The carrying of signs and placards on all properties within the City, including City swales, medians, sidewalks, streets, alleys, bike paths or other public rights-of-way, shall also be permitted so long as such activities are conducted in a manner that does not create a hazard to the public health, safety or welfare and is not otherwise prohibited by state statute or county or municipal ordinance.~~
- ~~(4) In the case of vacant land or an unoccupied commercial location, a written statement of permission from the owner of such property for the display of any political or election signs is required to be submitted to the City prior to the utilization of such location. In addition, the statement shall also authorize the City to remove said signs if they are not displayed properly or removed in accordance with the requirements of this section.~~
- ~~(5) Signs for political candidates in City Council elections may be placed at any time following the candidate's qualification for office.~~

~~(B) Prohibited signs.~~

- ~~(1) No political or election signs may be placed or located on the swales, medians, sidewalks, streets, alleys, bike paths or other public rights-of way of the City. All signs placed in any of the aforesaid locations may be forthwith removed by authorized City representatives without any advance warning or notice to any person.~~
- ~~(2) No political or election signs may be pasted, glued, painted, affixed, tacked, nailed or otherwise attached to any City building or structure, utility pole, tree, traffic control device, bridge, guardrail, public traffic or location sign, or other property of the City.~~
- ~~(3) No political or election signs shall be illuminated or prepared with light reflecting paints.~~

~~(C) Sizes of signs and locations.~~

- ~~(1) Signs shall be placed or located in such a manner as to avoid the creation of any hazards for vehicular or pedestrian traffic.~~

1427 ~~(2) Outside signs located in permitted areas shall not exceed eight square feet in~~  
1428 ~~size and shall be placed within the property side of the sidewalk, if one exists. In~~  
1429 ~~areas without sidewalks, signs must be placed at least 16 feet from the edge of~~  
1430 ~~the street pavement. In all instances, outside signs shall be placed in locations~~  
1431 ~~that will eliminate the possibility of infringement on any City right-of-way.~~

1432 ~~(3) However, outside signs located in permitted areas such as vacant land,~~  
1433 ~~unoccupied commercial properties, parking lots, or other privately owned open~~  
1434 ~~space shall not exceed 16 square feet in size, shall be placed within the property~~  
1435 ~~side of the sidewalk, if one exists, and shall be placed and erected in a safe and~~  
1436 ~~appropriate manner. In areas without sidewalks, signs must be placed at least~~  
1437 ~~16 feet from the edge of the street pavement. In all instances, outside signs shall~~  
1438 ~~be placed in locations that will eliminate the possibility of infringement on any~~  
1439 ~~City right-of-way.~~

1440 ~~(4) Inside signs located in permitted areas shall not exceed six square feet in size~~  
1441 ~~and shall be located and secured in a manner that avoids the creation of any~~  
1442 ~~hazards to the premises or adjacent properties.~~

1443 ~~(5) Notwithstanding the foregoing, the existing City Code provisions and~~  
1444 ~~requirements for the establishment of office signage and the usage of special~~  
1445 ~~event signage shall continue to be regulated in accordance with the applicable~~  
1446 ~~provisions of Code § 150-030.~~

1447 ~~(D) *Violations and enforcement.*~~

1448 ~~(1) Each political candidate or sponsoring organization is responsible for each sign~~  
1449 ~~posted or displayed on behalf of said candidate or ballot issue regardless of who~~  
1450 ~~may have authorized or actually performed the act of posting and display.~~

1451 ~~(2) Each and every sign posted or displayed on behalf of any candidate or ballot~~  
1452 ~~issue shall be removed within ten calendar days following the determination of~~  
1453 ~~the election for which the candidate's or ballot issues' signs was posted and~~  
1454 ~~displayed.~~

1455 ~~(3) As a prerequisite to the posting or display of political or election signs, each~~  
1456 ~~candidate or sponsoring organization shall be required to post a \$200.00 cash~~  
1457 ~~bond with the City Code Enforcement Department as minimum security for the~~  
1458 ~~timely removal of all signs.~~

1459 ~~(4) If any political or election signs posted or displayed in compliance with this~~  
1460 ~~section remain following the expiration of the aforesaid removal period, or any~~  
1461 ~~political or election signs are posted or displayed in non-compliance with this~~  
1462 ~~section, the \$200.00 cash bond posted with the City shall be forfeited to the City~~  
1463 ~~to help defray the cost of the removal of the violative signs.~~

1464 ~~(5) In addition, if any signs remain after the aforesaid removal period, the City may~~  
1465 ~~enforce the provisions of this section against the candidate or the sponsoring~~  
1466 ~~organization of any ballot issue through the implementation of the City Code~~  
1467 ~~Enforcement or Supplemental Code Enforcement Citation System procedures.~~



1468 ~~(6) By this reference, the City is authorized to include the violation of the provisions~~  
1469 ~~of this section as an offense to be enforced by the supplemental Code~~  
1470 ~~Enforcement Citation System. The minimum fine to be imposed for the removal~~  
1471 ~~of any signs by the City shall be \$50.00 for each sign removed.~~

1472 ~~(7) If all political or election signs of any candidate or sponsoring organization are~~  
1473 ~~timely and properly removed following the determination of the election for which~~  
1474 ~~the signs were posted and displayed, the City shall return the \$200.00 cash bond~~  
1475 ~~posted with the City to the appropriate candidate or sponsoring organization.~~

1476 ~~(B) Definitions. For the purpose of this section, the following definitions shall apply unless~~  
1477 ~~the context clearly indicates or requires a different meaning.~~

1478 ~~*Animated sign.* A sign which utilizes motion of any part by any means or displays~~  
1479 ~~flashing, oscillating, sequential or intermittent lights other than time or temperature.~~

1480 ~~*Architectural details.* Any projection, relief, cornice, column, change of building~~  
1481 ~~material, window or door opening on any building.~~

1482 ~~*Balloon sign.* Any sign of fabric type material inflated by cold air to a point of~~  
1483 ~~semirigidity for the purpose of floating above the ground.~~

1484 ~~*Banner sign.* A sign having the characters, letters or illustrations applied to cloth,~~  
1485 ~~paper, plastic film or fabric of any kind, or any other material with similar characteristics,~~  
1486 ~~with only such material for backing.~~

1487 ~~*Bench sign.* Any sign painted on or attached to a bench or to a shelter for persons~~  
1488 ~~awaiting public transportation.~~

1489 ~~*Building identification sign.* A sign that shows the name or address of a building.~~

1490 ~~*Bunting.* Any kind of pennant, streamer or other similar fabric decoration.~~

1491 ~~*Commercial event sign.* A temporary sign announcing any commercial special event~~  
1492 ~~such as, but not limited to, the first opening of a business not previously conducted in the~~  
1493 ~~City by the same person, at the particular location or the first sale of dwellings in a project.~~  
1494 ~~It may be wood, paper, cloth, bunting or banner pennants.~~

1495 ~~*Contractor/architect sign.* A sign designating the name of the general contractor,~~  
1496 ~~subcontractor, architect or any other business or professional undertaking real property~~  
1497 ~~improvements on the site where the sign is located, whether commercial or residential.~~

1498 ~~*Development identification sign.* A sign that is permitted to be installed only around~~  
1499 ~~the perimeter of a development to identify the development.~~

1500 ~~*Directional sign.*~~

1501 ~~(1) A noncommercial sign permanently erected and maintained by the City, county~~  
1502 ~~or state, or any agency thereof to:~~

1503 ~~(a) Denote the name of and/or route to any thoroughfare.~~

1504 ~~(b) Denote the route to any City.~~

1505 ~~(c) Denote the name and/or route to any educational institution, public building,~~  
1506 ~~park, recreational facility or hospital.~~

- 1507 ~~(d) Direct and regulate traffic.~~
- 1508 ~~(e) Denote the name and/or route to any transportation or transmission~~
- 1509 ~~company.~~
- 1510 ~~(2) A noncommercial sign located on and relating to an activity on the premises~~
- 1511 ~~upon which the sign is located, providing directional and safety information to~~
- 1512 ~~pedestrian and vehicular traffic, for example: *entrance, exit, and caution.*~~
- 1513 ~~*Directory sign.* An index consisting of the names of tenants of an office building,~~
- 1514 ~~shopping center or other multi-tenant business complex.~~
- 1515 ~~*Eave line.* The lowest line of the eaves on a pitched roof building.~~
- 1516 ~~*Election sign* any sign which indicates the name, cause or affiliation of anyone~~
- 1517 ~~seeking public office or which indicates any issue for which a public election is scheduled~~
- 1518 ~~to be held.~~
- 1519 ~~*Facade.* The face of a building from the ground to the top of the parapet in the case~~
- 1520 ~~of buildings with flat roofs and to the ridge line of the roof in the case of buildings with a~~
- 1521 ~~pitched roof.~~
- 1522 ~~*Ground sign.* Any freestanding solid structure containing one or two sign faces which~~
- 1523 ~~is supported solely by its own ground-mounted base and which is not attached or affixed~~
- 1524 ~~in any way to a building or other structure.~~
- 1525 ~~*Illuminated sign.* Any sign having characters, letters, designs, logos or outlines~~
- 1526 ~~illuminated by electric lights or luminous tubes designed for that purpose, whether or not~~
- 1527 ~~said lights or tubes are physically attached to the sign.~~
- 1528 ~~*Model sign.* A sign which designates a particular dwelling unit which is exhibited to~~
- 1529 ~~depict other units of a similar design that are for sale.~~
- 1530 ~~*Monument sign:* A freestanding sign supported by a continuous foundation or~~
- 1531 ~~structural base under all or substantially all of the sign.~~
- 1532 ~~*Multi-tenant center.* Any shopping center, office center, business center or industrial~~
- 1533 ~~center in which two or more occupancies abut each other or share common parking~~
- 1534 ~~facilities or driveways or are otherwise related.~~
- 1535 ~~*Nonresidential public street.* Those streets and streets segments denoted as~~
- 1536 ~~nonresidential public streets in Figure 1.~~
- 1537

Public	rights-of-way	upon	which
residential	real		estate
open	house	directional	signs
are permitted			
(1)	Westward Drive, from Flamingo Circle to Hammond Drive;		
(2)	Ludlam Drive, from Lafayette Drive to Crane Avenue;		
(3)	Crane Avenue from Thrush Avenue to North Royal Poinciana Boulevard;		
(4)	North Royal Poinciana Boulevard, from Albatross Street to Ludlam Drive;		

(5)	Morningside Drive in the area where there is a Parkway, from Palmetto Drive to Minola Drive;
(6)	The Parkway triangle located at South Royal Poinciana Blvd. and Ragan Drive;
(7)	The circles on South Drive, DeSoto Drive and Glendale Drive;
(8)	The triangle on Morningside Drive and Lake Drive;
(9)	The triangle at Lenape Drive and Corydon Drive;
(10)	The triangle at Hunting Lodge Drive and North Melrose Drive;
(11)	North and South Melrose Drive on the canal side only.

1538 ~~Off-premise sign. Any sign advertising a commercial establishment, activity, product,~~  
 1539 ~~service or entertainment which is sold, produced, manufactured, available or furnished at~~  
 1540 ~~a place other than on the property on which the sign is located.~~

1541 ~~Parapet line. The line of a parapet on the facade of a flat roofed building with a~~  
 1542 ~~parapet and the line of the roof on the facade of a flat roofed building without a parapet.~~

1543 ~~Political/ideological sign. Any sign which expresses any political or ideological idea~~  
 1544 ~~or opinion of any kind.~~

1545 ~~Portable sign. Any sign not permanently attached to the ground or other permanent~~  
 1546 ~~structure or a sign designated to be transported, including, but not limited to, signs~~  
 1547 ~~designed to be transported by means of wheels; skid-mounted signs; signs converted to~~  
 1548 ~~A- or T-frames; menu and sandwich board signs; balloons used as signs; and signs~~  
 1549 ~~attached to or painted on vehicles parked to clearly provide advertising close to the public~~  
 1550 ~~right-of-way, unless said vehicle is used in the normal day-to-day operations of the~~  
 1551 ~~business, the sign area is less than two square feet per side and there is no reasonable~~  
 1552 ~~alternative storage space.~~

1553 ~~Project construction sign. A sign announcing a project under construction or an~~  
 1554 ~~intended use of the premises in the immediate future.~~

1555 ~~Projecting architectural sign. A sign which is attached flat against a projecting~~  
 1556 ~~building wall or other structural element which is designed as an integral part of the~~  
 1557 ~~building of which it is a part.~~

1558 ~~Projecting nonarchitectural sign. A sign which is directly attached to and projects from~~  
 1559 ~~a building wall or other structure element by more than 15 inches.~~

1560 ~~Real estate for sale or for lease sign. A sign erected on-site by the owner or his agent,~~  
 1561 ~~indicating property which is for rent, lease or sale, open for inspection, shown by~~  
 1562 ~~appointment only or similar announcement.~~

1563 ~~Roof sign. A sign erected over, across or on the roof of any building, except that a~~  
 1564 ~~projecting architectural sign shall not be deemed to be a roof sign.~~

1565 ~~Sidewalk or sandwich sign. A movable sign not permanently secured or attached to~~  
 1566 ~~the ground.~~

1567 ~~Sign, commercial. Any writing, pictorial identification, description, illustration,~~  
 1568 ~~presentation, illumination or other device which is affixed to or represented directly or~~  
 1569 ~~indirectly upon a building, structure or land and which identifies or directs attention to a~~  
 1570 ~~product, place, activity, persons, institution, business or service. However, any such~~  
 1571 ~~writing, pictorial identification, and the like which is inside a building and cannot be seen~~

1572 from the outside shall not be considered a sign for the purposes of this section and shall  
1573 not be regulated by this section. Any wall mural or other art work which bears no specific  
1574 relationship to a particular product, place, activity, person, institution, business or service  
1575 shall not be considered to be a sign for the purposes of this section and shall not be regulated  
1576 by this section. Any name of a newspaper or other publication of general circulation on a  
1577 box for the distribution or delivery of such publication directly to customers shall not be  
1578 considered to be a sign and shall not be regulated by this section. One United States flag  
1579 and one other noncommercial flag on one pole per lot shall not be considered to be a sign  
1580 if it is not greater than 20 feet in height and 15 square feet in area.

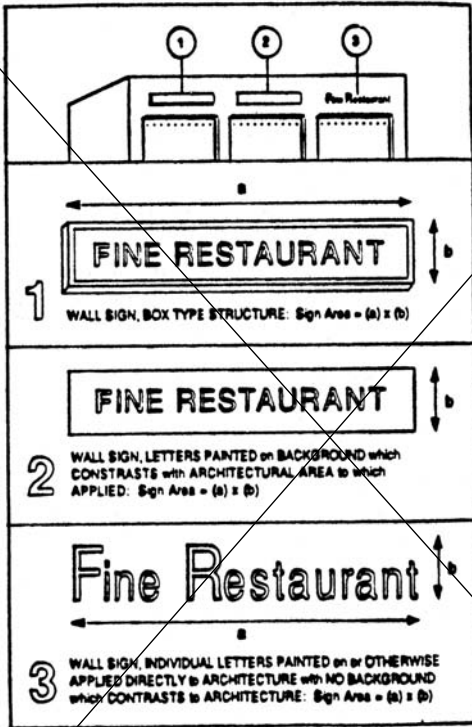
1581 ~~*Sign, noncommercial.* Any sign other than a commercial sign. Noncommercial signs~~  
1582 ~~include any required sign as specified in division (D), any public interest sign as specified~~  
1583 ~~in division (E), any residential name plate identification signs, any residential development~~  
1584 ~~identification sign, any residential development directional sign, any election signs and~~  
1585 ~~any political or ideological sign. *Signable area.* Any one area of rectangular shape on the~~  
1586 ~~side of a building, provided that said signable area is free of architectural details and is~~  
1587 ~~located where the sign to which it pertains is located.~~

1588 ~~*Sign area.* When a sign is fabricated as a banner or box or other structure which is~~  
1589 ~~applied to the wall of a building, the sign area is the entire area of the rectangle which~~  
1590 ~~completely encloses the face of the sign. When a sign is a wall or window sign composed~~  
1591 ~~of individual letters, symbols or logos painted on or otherwise applied to a wall or window,~~  
1592 ~~the sign area is the entire area of the rectangle which completely encloses all letters,~~  
1593 ~~symbols and logos. When the sign is a ground sign, the sign area is the entire area of the~~  
1594 ~~rectangle which encloses the entire face of the sign and any supporting structure, except~~  
1595 ~~in the expressway sign district. In the expressway sign district, when the sign is a ground~~  
1596 ~~sign, the sign area is the entire area of the rectangle which completely encloses the entire~~  
1597 ~~face of the sign, but does not enclose any supporting structure which is below the lowest~~  
1598 ~~level at which letters, symbols or logos are located. For any other sign not described~~  
1599 ~~above, the sign area is the entire area of the rectangle which completely encloses the~~  
1600 ~~entire face of the sign, but does not enclose any supporting structure. See figures 2-4 for~~  
1601 ~~illustration of sign area measurements.~~

1602 ~~*Sign face.* The surface of a sign which contains the writing, pictorial identification,~~  
1603 ~~and the like which constitutes a sign.~~

1604 ~~*Sign height.* The height of the sign measured from the finished ground elevation to~~  
1605 ~~the top of the sign. If the area around the sign is bermed, then the height of the sign is~~  
1606 ~~determined from the crown of the fronting street.~~

Figure 2: Sign Area for Wall Signs



1607  
1608  
1609  
1610

~~(J). Temporary sign. Any sign to be displayed for a limited period as specified in division~~

1611 ~~Wall sign, nonprojecting. A sign which is affixed to an exterior wall, fascia, cantilever,~~  
1612 ~~marquee, awning, mansard or pitched roof of any building which is parallel thereto and~~  
1613 ~~supported by said wall, fascia, cantilever, marquee, awning, mansard or building. No sign~~  
1614 ~~shall project higher than the top of said wall, fascia, mansard or building.~~

1615 ~~Window sign, permanent. A permanent sign painted on or otherwise permanently~~  
1616 ~~attached to a window or door.~~

1617 ~~Window sign, temporary. A temporary sign attached to a window or a door.~~

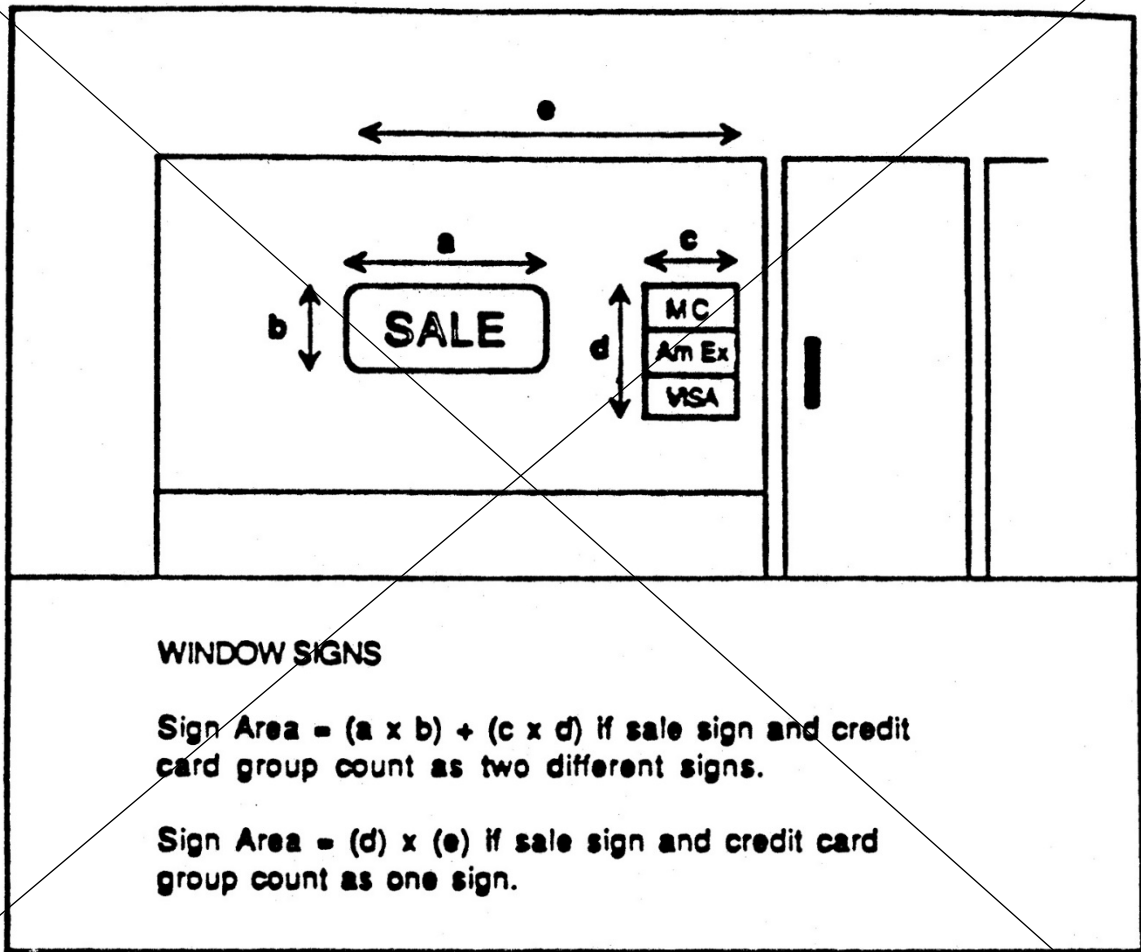
1618 ~~Zoning lot. Any land area upon which is situated a given building and/or land use and~~  
1619 ~~which is needed to meet the minimum lot size, parking, landscaping, setback or other~~  
1620 ~~requirements for that building and/or use and any other building and/or use which may be~~  
1621 ~~on the same parcel.~~

1622 ~~(C) Prohibited signs. The following signs are prohibited anywhere in the City:~~

- 1623 ~~(1) Animated signs except time and temperature.~~  
1624 ~~(2) Banner signs except as commercial special event signs pursuant to division (J).~~  
1625 ~~(3) Buntings, balloons and commercial flags and pennants.~~  
1626 ~~(4) Obscene signs.~~  
1627 ~~(5) Pole signs.~~

- 1628 ~~(6) Portable signs.~~
- 1629 ~~(7) Projecting nonarchitectural signs.~~
- 1630 ~~(8) Roof signs.~~
- 1631 ~~(9) Sandwich or A-frame signs, except for residential real estate open house~~
- 1632 ~~directional signs pursuant to division (C)(10) below.~~
- 1633 ~~(10) Snipe signs.~~
- 1634 ~~(11) Signs on public property, other than signs placed by agencies of governments~~
- 1635 ~~or signs specifically authorized for placement on public property by this Code.~~

Figure 4: Sign Area for Window Signs



- 1636
- 1637 ~~(12) Signs on utility poles, other than signs placed by the applicable utility company~~
- 1638 ~~for utility identification or similar purpose.~~
- 1639 ~~(13) Any off-premise commercial sign, except that signs specifically permitted~~
- 1640 ~~pursuant to divisions (G), (H), (I), and (J) may be off-premise signs by virtue of~~
- 1641 ~~their content.~~

1642 ~~(14) Any sign not expressly authorized by this Code or not specifically excluded from~~  
1643 ~~the purview of this section.~~

1644 ~~(D) *Required signs.* The following signs must be placed where relevant and shall not be~~  
1645 ~~counted in determining the amount of signage permitted on a lot under this Code.~~

1646 ~~(1) Warning signs at gasoline stations as prescribed by the fire marshal.~~

1647 ~~(2) Fire lane markings and any such other signs as may be prescribed by the fire~~  
1648 ~~marshal.~~

1649 ~~(3) Building identification signs:~~

1650 ~~(a) Residential building with four dwelling units or less address numerals at~~  
1651 ~~least three inches high either standing alone or in conjunction with the~~  
1652 ~~names of the occupants.~~

1653 ~~(b) Residential building with more than four dwelling units and nonresidential~~  
1654 ~~buildings address numerals at least ten inches high.~~

1655 ~~(c) Nonresidential building address numerals at least three inches high at each~~  
1656 ~~building entrance.~~

1657 ~~(4) Handicapped parking signs.~~

1658 ~~(5) Directional signs for safe on-site vehicular and pedestrian circulation as may be~~  
1659 ~~deemed necessary by the City's site plan review authority.~~

1660 ~~(E) *Public interest signs.* The following signs shall be permitted on any and all public or~~  
1661 ~~private land due to their public service benefit and shall not be counted in determining~~  
1662 ~~the amount of signage permitted on a lot under this Code.~~

1663 ~~(1) Benches, approved by the City Council, may carry commercial and~~  
1664 ~~noncommercial signs if designed as an integral part of the structure and~~  
1665 ~~necessary to defray the cost of providing the structure.~~

1666 ~~(2) Bus shelters, approved by the City Council, may carry commercial and~~  
1667 ~~noncommercial signs if designed as an integral part of the structure and~~  
1668 ~~necessary to defray the cost of providing the structure.~~

1669 ~~(3) Directional signs for churches, public schools and similar institutions.~~

1670 ~~(4) Any sign erected or required by governmental units, provided such sign is not~~  
1671 ~~larger than required by state or federal law.~~

1672 ~~(F) *Residential zoning district permanent signs.* The following signs are authorized in all~~  
1673 ~~residential districts:~~

1674

Residential development identification ground sign:	
• Number maximum	2 sign faces for each road entering the development from outside the development
• Area maximum per sign face	24 square feet

•	Height maximum	4 feet
•	Items of information	10
<b>Directional sign:</b>		
•	Number maximum	As determined necessary by City staff
•	Area maximum per sign face	4 square feet
•	Content restrictions	Content shall be limited to words and symbols necessary to direct traffic.
<b>Institutional use signs:</b>		
•	Institutional uses in residential districts shall be permitted signage in accordance with the regulations applicable to the B-1 zoning district.	

1675

1676 ~~(G) Signs in the Northwest 36th Street and Abraham Tract Zoning Districts. The following~~  
 1677 ~~signs shall be permitted in the Northwest 36th Street and Abraham Tract Zoning~~  
 1678 ~~Districts.~~

1679 ~~(1) Each zone lot having a street frontage of 100 feet or more shall be permitted a~~  
 1680 ~~freestanding sign in accordance with the standards set forth in this section.~~

1681 ~~A second freestanding sign shall be allowed on lots containing 200 feet of street~~  
 1682 ~~frontage on a single street and/or 100,000 square foot of gross floor area,~~  
 1683 ~~provided that the second sign shall not exceed the maximum parameters of the~~  
 1684 ~~next lowest category for which the property is eligible in accordance with § 150-~~  
 1685 ~~030(B)(10) below, and provided further that the signs shall be separated by a~~  
 1686 ~~minimum distance of 25 feet.~~

1687 ~~(2) Freestanding signs: Freestanding signs, other than incidental signs and other~~  
 1688 ~~signs expressly permitted by other provisions of this ordinance, are permitted in~~  
 1689 ~~accordance with the following provisions and are otherwise prohibited:~~

1690 ~~(a) Minimum frontage: A freestanding sign shall be permitted only on a property~~  
 1691 ~~with at least 100 feet of street frontage on a single street.~~

1692 ~~(b) Minimum setbacks: Freestanding sign shall not be located (leading edge)~~  
 1693 ~~less than seven feet from any public right of way line, five feet from any~~  
 1694 ~~adjacent property line, or 25 feet from any public right-of-way intersection.~~

1695 ~~(c) Corner lots: A freestanding sign on a corner property shall be permitted only~~  
 1696 ~~along the main street.~~

1697 ~~(d) Building size: Subject to the provisions of paragraph (6) of this section, a~~  
 1698 ~~freestanding sign shall be permitted only on a property with a nonresidential~~  
 1699 ~~building of at least 1,000 square feet.~~

1700 ~~(e) Landscaping: The sign shall be located in a landscaped area and 100~~  
 1701 ~~square feet of additional landscaping in accordance with a landscape plan~~  
 1702 ~~approved by the City Manager or designee, in addition to the other~~  
 1703 ~~applicable landscaping requirements, which shall be required as a condition~~  
 1704 ~~of erecting and maintaining a freestanding sign. The landscaped area shall~~  
 1705 ~~be enclosed with a continuous poured concrete curb (Miami Dade County~~  
 1706 ~~"Type D").~~



- 1707 ~~(f) *Materials:* Freestanding signs shall be constructed of the same or~~  
 1708 ~~aesthetically comparable materials and products of which the principal~~  
 1709 ~~building finish on the same property is constructed.~~
- 1710 ~~(g) *Sign base:* The sign base shall be of concrete construction, and shall have~~  
 1711 ~~a minimum width of 75 percent of the sign face width.~~
- 1712 ~~(h) *[Double-faced freestanding sign:]* A double-faced freestanding sign shall~~  
 1713 ~~have a maximum distance of three feet between the sides and an internal~~  
 1714 ~~angle not to exceed 30 degrees.~~
- 1715 ~~(i) *[Sign face:]* No sign face shall face a single family residential zoning district.~~
- 1716 ~~(j) *Dimensions:* The dimensions of freestanding signs permitted under this~~  
 1717 ~~section shall not exceed the following:~~

Building Gross Floor Area (Sq. Ft.)	Total Sign Height (Feet)	Area per Sign Side (Sq. Ft.)	Total Face Area (Sq. Ft.)
1,000 ± 10,000	6	25	50
10,000 ± 25,000	8	49	98
25,000 ± 50,000	12	64	128
50,000 ± 100,000	16	81	162
100,000+	18	100	200

- 1718
- 1719 ~~(3) *Wall signs:*~~
- 1720 ~~(a) *Size.* One wall sign for each building or store front on a zone lot. In addition~~  
 1721 ~~to ground level wall signs for purposes of tenant identification, a maximum~~  
 1722 ~~of three building identification signs shall also be permitted on the top floor~~  
 1723 ~~of the building. The maximum area of such sign shall be in accordance with~~  
 1724 ~~the following table:~~

Location of Sign on Building	Square Footage of Signage for Each Linear Ft. of Building or Store Frontage
1 or 2 story	1
3 story	1.5
4 story	1.75
5 to 9	2
10 story or more	3

- 1725
- 1726 ~~(b) *Placement; width.* The sign must be centered on the building or storefront~~  
 1727 ~~and shall not encompass more than 75 percent of the width of the building~~  
 1728 ~~or storefront. On corner lots or end caps of multi-tenant buildings, there may~~  
 1729 ~~be two wall signs provided that the side wall sign may be no larger than the~~  
 1730 ~~front sign. Wall signs that serve as building or major tenant identifications~~

1731 signs placed on the top floor of a building are not required to be centered  
1732 on any given elevation of a building.

1733 (c) ~~Sign construction.~~ All wall signs constructed, erected, placed or modified  
1734 after the effective day of this article shall consist only of individual, or  
1735 channel letters, numbers, figures and other symbols. Individual letters must  
1736 have a minimum depth of one-half inch.

1737 (H) ~~Signs in the B-2 and MUB districts.~~ The following signs shall be permitted in the B-2  
1738 and MUB districts:

Ground sign:		
•	Number maximum	2 sign faces per zoning lot
•	Setback minimum	5 feet from right-of-way
•	Height maximum	20 feet
•	Area maximum per sign face	120 square feet
•	Items of information maximum	10
Projecting architectural sign in lieu of ground sign:		
•	Number maximum	2 sign faces per zoning lot
•	Setback minimum	5 feet from right-of-way
•	Height maximum	10 feet above the eave or parapet line of the building on which it is located
•	Area maximum per sign face	120 square feet
•	Items of information maximum	10
Low nonprojecting wall sign:		
•	Number maximum	1 per each ground floor establishment which has its own principal public access directly facing a nonresidential public street or on an unobstructed pedestrian access way which leads to a public street
•	Area maximum	40 percent of signable area up to 30 square feet
•	Height maximum for one story buildings	Either below the top of the building or below any cornice or other similar architectural detail which is at the top of the building, whichever is lower
•	Height maximum for buildings with more than one story and with second story	Below the sill line of second story windows. In cases where the sill line varies, the sill line under which a sign is place shall govern
•	Height maximum for buildings with more than one story but no second story	Not higher than four feet above the second floor line
•	Items of information maximum	30
High nonprojecting wall sign:		
•	Number maximum	1 sign face per building facade on a nonresidential public street

•	Area maximum	40 percent of signable area up to 100 square feet
•	Height maximum	Either below the top of the building or below any cornice or other similar architectural detail which is at the top of the building, whichever is lower
•	Items of information maximum	10
<b>Window sign:</b>		
•	Number maximum	2 per each ground floor establishment which has its own principal public access directly facing a public street or on an unobstructed pedestrian access way which leads to a public street
•	Area maximum of one or both	15 percent of total window area up to 20 square feet
•	Items of information maximum when any letters and other graphic symbols which constitute an item are more than four inches high	10
•	Items of information maximum when any letters and other graphic symbols which constitute an item are less than four inches high	unlimited
<b>Additional sign or sign area:</b>		
•	Number maximum	1 sign face per building if this provision is used to permit an additional sign
•	Area maximum	40 square feet allocated to one sign if this provision is used to permit an additional sign or 40 square feet distributed among all otherwise permitted sign faces
•	Location requirements	Mounted on a building wall in accordance with the locational requirements applicable to low wall signs of this provision is used to permit an additional sign

1739

1740 (l) ~~Signs in the B-1 zoning district. Ground signs and projecting architectural signs are~~  
 1741 ~~expressly prohibited, as are all other signs identified as prohibited signs by division~~  
 1742 ~~(C). The specific reference to division (C) in this section is not to be construed as~~  
 1743 ~~meaning that division (C) does not apply to other sign districts. The following signs~~  
 1744 ~~shall be permitted in the B-1 zoning district:~~

**Low nonprojecting wall sign:**

•	Number maximum	1 per each ground floor establishment which has its own principal public access directly facing a nonresidential public street or on an unobstructed pedestrian access way which leads to a public street
•	Area maximum	40 percent of signable area up to 30 square feet
•	Height maximum for one-story buildings	Either below the top of the building or below any cornice or other similar architectural detail which is at the top of the building, whichever is lower
•	Height maximum for buildings with more than one story and with second story windows	Below the sill line of second story windows. In cases where the sill line varies, the sill line under which a sign is placed shall govern
•	Height maximum for buildings with more than one story but no second story windows	Not higher than four feet above the second floor line
•	Items of information maximum	10
<b>Window sign:</b>		
•	Number maximum	2 per each ground floor establishment which has its own principal public access directly facing a public street or on an unobstructed pedestrian access way which leads to a public street
•	Area maximum one or both	15 percent of total window area up to 20 square feet
•	Items of information maximum when any letters and other graphic symbols which constitute an item are more than four inches high	10
<b>Additional sign or sign area:</b>		
•	Items of information maximum when all letters and other graphic symbols which constitute an item are less than four inches high	Unlimited
•	Number maximum	1 sign face per building if mounted in accordance with locational requirement (a) below, or
		2 sign faces per building if hung according to locational requirement (b) below, or
		No additional sign faces if distributed according to locational requirement (c) below

**Location requirements:**

1745

	(a) Mounted on a building wall in accordance with the locational requirements applicable to low wall signs, or
	(b) Hung below an awning or other canopy, or

1746

(J) *Temporary signs.* Only the following temporary signs shall be permitted:

		Residential District	Non-Residential District
<u>Commercial special event sign:</u>		Not Permitted	
•	Number per project		1 banner sign per establishment
•	Area maximum		30 square feet
•	Length of display		Not to exceed 30 days total during the first six months following the securing of an occupational license by a new business occupant
<u>Real estate for sale and for lease signs:</u>			
•	Area maximum	144 square inches plus two panels not exceeding together 144 square inches in addition for special information such as number of bedrooms, number of baths, presence of pool, and suspended with "S" hooks from main sign	12 square feet
•	Number maximum	1 per street frontage	1 per street frontage
•	Length of display	For the time period during which the property is offered	During the time period during which the property is offered
<u>Residential real estate open house and talking house directional signs:</u>			
•	Area maximum	450 square inches	450 square inches

<p>•</p>	<p><del>Open house sign regulations</del></p>	<p><del>Open house signs shall be left in place only on the day and during the hours of the open house. Open house signs cannot be displayed unless there is actually an open house being held, with the owner or a representative available at the house to allow access to prospective buyers. In no case shall the sign be left in place for more than two consecutive days, or up to a maximum of three days in any seven day period. Open house signs must state "Open House" in large letters, and may also include the phrase "Talking House" with a directional arrow. Other real estate sale signs can only be displayed on the property for sale and are not to be considered open house signs</del></p>	<p><del>Open house signs shall be left in place only on the day and during the hours of the open house. Open house signs cannot be displayed unless there is actually an open house being held, with the owner or a representative available at the house to allow access to prospective buyers. In no case shall the sign be left in place for more than two consecutive days, or up to a maximum of three days in any seven day period. Open house signs must state "Open House" in large letters, and may also include the phrase "Talking House" with a directional arrow. Other real estate sale signs can only be displayed on the property for sale and are not to be considered open house signs</del></p>
<p>•</p>	<p><del>Talking house sign regulations</del></p>	<p><del>Talking house signs may be left in place for no more than two consecutive days, or up to a maximum of three days in any seven day period. Talking</del></p>	<p><del>Talking house signs may be left in place for no more than two consecutive days, or up to a maximum of three days in any seven day period. Talking</del></p>

		<del>house signs must state "Talking House" in large letters, and may also include a directional arrow. Other real estate sale signs can only be displayed on the property for sale</del>	<del>house signs must state "Talking House" in large letters, and may also include a directional arrow. Other real estate sale signs can only be displayed on the property for sale</del>
•	Location	<del>On the property of the house being offered for sale, with the permission of the owner, specifically designated public rights-of-way as shown in Figure 1, and on the public right-of-way area directly adjacent to the property being offered for sale</del>	<del>On the property of the house being offered for sale, with the permission of the owner, specifically designated public rights-of-way as shown in Figure 1, and on the public right-of-way area directly adjacent to the property being offered for sale</del>
<u>Contractor/architect construction sign:</u>			
•	Number maximum	4	4
•	Area maximum	144 square inches	6 square feet
•	Length of display	During remodeling During construction	During remodeling During construction
<u>Project construction sign:</u>			
•	Number per project	1 per street frontage	1 per street frontage
•	Area maximum	8 square feet	30 square feet
•	Height maximum	6 feet	10 feet
•	Length of display	After site plan approval and up to issuance of certificate of occupancy or 18 months whichever is less	After site plan approval and up to issuance of certificate of occupancy or 18 months whichever is less
<u>Garage sale sign:</u>		Not permitted	
<u>Political/ideological sign:</u>		Not permitted	
•	Length of display		Unlimited

•	Number		Otherwise permitted signs may have _____el;and ideological content in part or in whole
•	Area maximum		As applicable to otherwise permitted signs
•	Height maximum above grade		As applicable to otherwise permitted signs
•	Setback minimum		As applicable to otherwise permitted signs

1747

1748 ~~(K) Supplemental regulations.~~

1749 ~~(1) Construction and workmanship standards. All permanent signs shall conform to~~  
 1750 ~~state building code, including Chapter 23 relative to wind pressure standards. In~~  
 1751 ~~addition, all signs shall be constructed, attached, painted or otherwise applied in~~  
 1752 ~~a neat professional manner according to standard industry practice.~~

1753 ~~(2) Electric standards. All electrical equipment and lines used as or in connection~~  
 1754 ~~with signs shall meet the National Electric Code.~~

1755 ~~(3) Maintenance required. All signs must be maintained in good condition. They~~  
 1756 ~~shall be kept neat and safe at all times. Any evidence of sign deterioration shall~~  
 1757 ~~be deemed a violation of this provision. Such evidence shall include, but not be~~  
 1758 ~~limited to, peeling or cracking paint, severely fading paint, rust, cracking plastic~~  
 1759 ~~or other deteriorating material.~~

1760 ~~(4) Finished appearance required for rear of signs. Where the rear or side of any~~  
 1761 ~~sign is visible from any street or from any adjoining residential district, said side~~  
 1762 ~~of rear shall be finished with a neat surface which conceals the structural~~  
 1763 ~~members and electrical equipment of the sign.~~

1764 ~~(5) Illuminated signs facing residential districts restricted. No illuminated signs shall~~  
 1765 ~~face a residential district in such a way that it shines directly onto residential~~  
 1766 ~~properties.~~

1767 ~~(6) Changeable copy permitted. Signs with removable or changeable copy are~~  
 1768 ~~permitted. They shall count as a sign otherwise permitted by this section. They~~  
 1769 ~~shall not be permitted in addition to any sign otherwise permitted by this section.~~

1770 ~~(7) Required sign-theme design plan.~~

1771 ~~(a) Each application for a permit for a permanent commercial sign shall be~~  
 1772 ~~based on a written and graphic sign-theme design plan which establishes a~~



1773 unified design theme for all signs on a given zoning lot. For the purposes of  
1774 this division, a unified design theme shall be the theme which has a degree  
1775 of unity among the various signs with respect to the various design elements  
1776 which together make up the design character of signs. These elements  
1777 include, but are not necessarily limited to, construction type, materials,  
1778 color, size of letters, size of logos and other graphics, size of signs, elevation  
1779 of sign base lines, and elevation of sign top lines. The degree of unity  
1780 required is that which clearly evidences that all permanent signs on the  
1781 parcel were designed in concert with one another and with the architecture  
1782 on which they are placed rather than without regard to one another or the  
1783 architecture. It is not necessary for all signs to be identical or even nearly  
1784 identical in order for sufficient unity to be achieved.

1785 ~~(b) Sign theme design plans shall be submitted to and reviewed by the site plan~~  
1786 ~~review authority.~~

1787 ~~(c) An approved sign theme design plan may be modified provided that all~~  
1788 ~~signs which already exist on the applicable parcel conform as they are to~~  
1789 ~~the new plan or are made to conform within 60 days of approval of the new~~  
1790 ~~plan. Any pre-existing sign which does not conform to an approval sign-~~  
1791 ~~theme design plan shall be deemed to be an illegal nonconforming sign and~~  
1792 ~~therefore shall enjoy none of the grandfather protections enjoyed by legal~~  
1793 ~~nonconformities. Such an illegal nonconforming sign shall be subject to~~  
1794 ~~immediate removal by the City at the expense of the owner of the property~~  
1795 ~~on which the sign is located.~~

1796 ~~(d) Any otherwise legal sign existing prior to the enactment of this division and~~  
1797 ~~for which there is no approved sign theme design plan may remain without~~  
1798 ~~time limit and without the need to prepare and have approved a sign theme~~  
1799 ~~design plan. However, no additional or new signs may be placed on the lot~~  
1800 ~~on which such sign is located.~~

1801 ~~(L) Administration and enforcement.~~

1802 ~~(1) Permits and applications for permits for certain signs. Applications for permits~~  
1803 ~~shall be submitted on forms provided by the Code Enforcement Department. The~~  
1804 ~~following signs shall be required to have a sign permit:~~

1805 ~~(a) Building identification sign~~

1806 ~~(b) Commercial special event sign~~

1807 ~~(c) Contractor/architect signs~~

1808 ~~(d) Development identification sign~~

1809 ~~(e) Ground sign~~

1810 ~~(f) Model sign~~

1811 ~~(g) Project construction sign~~

1812 ~~(h) Projecting architectural sign~~

1813 ~~(i) Wall sign, nonprojecting~~

1814 ~~(j) Window sign, permanent~~

1815 ~~(2) Minimum plan requirements.~~

1816 ~~(a) Sign permit applicants shall provide plans and specifications for each sign~~  
1817 ~~showing all information necessary to determine compliance with this Code,~~  
1818 ~~including, where applicable, the approved sign theme design plan. The~~  
1819 ~~plans and specifications shall also show the method of construction and~~  
1820 ~~attachment to the building or in the ground.~~

1821 ~~(b) Drawings shall be to scale and shall show the square foot area and~~  
1822 ~~dimensions of the sign structure as well as the sign face, copy to appear on~~  
1823 ~~the sign, height of letters, colors, materials, lighting equipment, of any, and~~  
1824 ~~the position of the proposed signs relative to buildings, property lines, and/or~~  
1825 ~~other wall signs as appropriate. A survey or drawn plot plan with~~  
1826 ~~measurements shall be provided for signs which are not mounted on~~  
1827 ~~buildings.~~

1828 ~~(3) Issuance of sign permit. If the sign, as indicated in the plans and specifications,~~  
1829 ~~is in accordance with the provisions of the state building code, and this chapter~~  
1830 ~~and any other relevant provisions of the City's Development Code, then a permit~~  
1831 ~~shall be issued for the erection of any such sign upon payment of the prescribed~~  
1832 ~~fee as established by the City provided that:~~

1833 ~~(a) The sign company has secured a certificate of competency and satisfies the~~  
1834 ~~City's insurance requirements, and~~

1835 ~~(b) The establishment to which the sign pertains has a valid occupational~~  
1836 ~~license.~~

1837 ~~(4) Noncomplying signs.~~

1838 ~~(a) Unsafe signs. Upon inspection by the City, if any sign is found to be unsafe,~~  
1839 ~~then the owner of the property on which said sign is located shall be required~~  
1840 ~~to make it safe in a manner consistent with all requirements of this Code or~~  
1841 ~~to remove such sign. If notice of need for correction is not complied with~~  
1842 ~~within one week, the City shall cause such sign to be removed at the~~  
1843 ~~expense of the owner of the property on which the sign is located following~~  
1844 ~~a public hearing with due notice to all interested parties. Any sign deemed~~  
1845 ~~an immediate threat to public safety may be immediately removed by the~~  
1846 ~~City at the expense of the owner of the property on which the sign is located.~~

1847 ~~(b) Damaged legal nonconforming signs. Any legal nonconforming sign which~~  
1848 ~~is damaged shall be removed if the cost of repair would exceed 50 percent~~  
1849 ~~of its original cost. The City shall determine whether or not damage exceeds~~  
1850 ~~50 percent of its original costs following a public hearing.~~

1851 ~~(c) Unmaintained signs. Any sign not maintained according to the requirements~~  
1852 ~~of this Code may be removed by the City at the expense of the owner of the~~  
1853 ~~property on which the sign is located following a public hearing with due~~  
1854 ~~notice to all interested parties.~~

1855 ~~(d) *Electric violations.* Any electric sign installed at any location that does not~~  
1856 ~~conform with the National Electric Code or that violates the ordinances of~~  
1857 ~~the City shall, upon notice by the chief electrical inspector, be discontinued~~  
1858 ~~immediately from service by the owner until made to conform with this Code~~  
1859 ~~and is subsequently approved by the electrical and/or building inspectors.~~  
1860 ~~Upon failure to so discontinue service until conformation with this section,~~  
1861 ~~the City shall have the power, authority and duty to discontinue and~~  
1862 ~~disconnect the unlawful or nonconforming installation, at the expense of the~~  
1863 ~~owner of the property on which the sign is located.~~

1864 ~~(e) *Removal off illegal nonconforming signs.* Signs shall be determined to be~~  
1865 ~~illegal nonconforming signs only following a public hearing with due notice~~  
1866 ~~to all interested parties. Any sign so determined to be an illegal~~  
1867 ~~nonconforming sign shall be removed within 30 days of notification to the~~  
1868 ~~owner of the property on which the sign is located. The City may remove~~  
1869 ~~any such sign if the owner fails to comply with this requirement for removal.~~  
1870 ~~The expense of such removal shall be charged to the owner of the property~~  
1871 ~~on which the sign is located.~~

1872 ~~(f) *Removal of sign due to lapse of permit.* A continuing sign permit shall lapse~~  
1873 ~~automatically if not renewed or if the business license (business tax receipt)~~  
1874 ~~for the premises lapses, is revoked, or is not renewed, and not reinstated~~  
1875 ~~within the period provided herein. A sign permit shall lapse if the business~~  
1876 ~~activity on the premises is discontinued for a period of 60 days or more and~~  
1877 ~~is not renewed within 30 calendar days of a notice from the City to the last~~  
1878 ~~permittee, sent to the premises, that the sign permit will lapse if such activity~~  
1879 ~~is not renewed.~~

1880 ~~(5) *Enforcement.*~~

1881 ~~(a) *Sign contrary to provisions.* No sign shall be permitted to be erected,~~  
1882 ~~installed or applied in the City contrary to the provisions of this section.~~

1883 ~~(b) *Authorization to remove.* The Building Official and the Chief Code~~  
1884 ~~Enforcement Officer of the City shall enforce the provisions of this section,~~  
1885 ~~and further, the Building Official and Chief Code Enforcement Officer are~~  
1886 ~~hereby authorized and directed to remove all signs which are contrary to the~~  
1887 ~~provisions of this section in accordance with division (4) above.~~

1888 ~~(c) In the event the City cannot locate the owner, then a notice shall be mailed~~  
1889 ~~to the last known address of said owner and a copy of said notice shall be~~  
1890 ~~attached to the sign in violation of this section. If the sign is removed by the~~  
1891 ~~City, the City is hereby vested with the authority to appropriate the materials~~  
1892 ~~obtained from such sign and to credit the value thereof to the owner against~~  
1893 ~~the cost of such removal.~~

1894 ~~(d) If such expense is not paid within 30 days from the date of the notice of such~~  
1895 ~~City expense for removal of said sign, the City shall have the right to impress~~  
1896 ~~a lien upon the real property upon which such sign is located. The City shall~~

1897 ~~have the continuing right to foreclose such lien, in accordance with general~~  
 1898 ~~law in a court of competent jurisdiction.~~

1899 ~~(M) Nonconforming signs.~~

1900 ~~(1) Any sign, having an original cost in excess of \$100.00 and which is~~  
 1901 ~~nonconforming as to permitted sign area or any other reason which would~~  
 1902 ~~necessitate the complete removal and/or total replacement of the sign, may be~~  
 1903 ~~maintained for the longer of the following two periods:~~

1904 ~~(a) Four years from the date upon which the sign became nonconforming under the~~  
 1905 ~~provisions of this Code and amendments hereto; or~~

1906 ~~(b) A period of five to nine years from the installation date or the most recent~~  
 1907 ~~renovation date which preceded the effective date of this Code. However, if the~~  
 1908 ~~date of the most recent renovation is chosen as the starting date for the period~~  
 1909 ~~of amortization, then such period of amortization shall be calculated according~~  
 1910 ~~to the cost of the renovation and not according to the original cost of the sign.~~  
 1911 ~~The term of years to be determined by the cost of the sign or of such renovation,~~  
 1912 ~~including installation cost, shall be as follows:~~

<del>Sign</del> <del>Renovation Cost</del>	<del>Cost</del>	<del>or</del>	<del>Permitted</del> <del>Installation or Renovation Date</del>	<del>Years</del>	<del>From</del>
<del>\$ 101.00 to \$3,000.00</del>			<del>Five years</del>		
<del>\$3,001.00 to \$5,000.00</del>			<del>Six years</del>		
<del>\$5,001.00 to \$7,000.00</del>			<del>Seven years</del>		
<del>\$7,001.00 to \$9,000.00</del>			<del>Eight years</del>		
<del>Over \$9,000.00</del>			<del>Nine years</del>		

1913  
 1914 ~~(2) Any owner of a sign who desires to rely upon an amortization period longer than~~  
 1915 ~~four years shall file with the Building Official, within two years from the effective~~  
 1916 ~~date of this section (November 28, 1990) (or most recent renovation) and a~~  
 1917 ~~written agreement to remove or bring into conformance such nonconforming~~  
 1918 ~~sign at or prior to the expiration of the amortization period applicable to that sign.~~

1919 ~~(3) Off-premises commercial signs facing any federal primary system expressway~~  
 1920 ~~shall be exempt from this subdivision due to federal regulations. In the event the~~  
 1921 ~~Federal Highway Beautification Act or F.S. Chapter 479 is repealed, amended~~  
 1922 ~~or adjudicated to not required compensation, then the removal provisions~~  
 1923 ~~contained in subdivisions (M)(1) and (2) shall apply.~~



# AGENDA MEMORANDUM

**Meeting Date:** February 6, 2023

**To:** The Honorable Mayor Maria Puente Mitchell and Members of the City Council

**Via:** William Alonso, City Manager

**From:** Bill Collins, HR Director/Risk Manager *Bill*

**Subject:** Ordinance to amend Code of Ordinances, Section 34-16 - Leave

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## **Recommendation:**

Staff recommends that the Council approve the proposed ordinance that amends the Code of Ordinances Section 34-16 - Leave to update the leave policy relating to deaths. The intent is to modernize the policy and update the definition of “immediate family member” to conform with HR best practices and the City’s collective bargaining agreements.

## **Discussion/Analysis:**

The City currently offers paid “death leave” for the passing of an immediate family member, defined as a spouse, children, grandchildren, mother, father, sister, brother, mother-in-law, father-in-law, grandfather, or grandmother. The current Code language requires the employee receiving bereavement leave to attend the funeral of the deceased family member.

The Society of Human Resources Management (SHRM) provides organizations with best practices and policy recommendations. The proposed amendment incorporates SHRM policy recommendations, such as changing the term “death leave” to “bereavement leave.” The amendment eliminates the funeral attendance requirement because it is difficult to enforce and inconsistent with the primary reason for bereavement leave: to allow grieving employees to care for the emotional needs of themselves and family.

The proposed amendment updates the definition of immediate family member to include other SHRM-recommended relationships: domestic partner, stepchild, stepsister, stepbrother, son-in-law, daughter-in-law, and an adult who stood *in loco parentis* to the employee during childhood. The amendment also adds “any person in the general family living within the same household” to the definition to achieve parity with employees covered under the City’s collective bargaining agreements.

**Fiscal Impact:**

There is no fiscal impact anticipated from this change. Bereavement leave is funded through an employee's budgeted salary.

**Submission Date and Time: 2/1/2023 11:44 AM**

<b><u>Submitted by:</u></b>	<b><u>Approved by (sign as applicable):</u></b>	<b><u>Funding:</u></b>
Department: <u>Human Resources</u>	Dept. Head: _____	Dept./ Desc.: _____
Prepared by: <u>Bill Collins</u>	Procurement: _____	Account No.: _____
Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Asst. City Mgr.: _____	Additional Funding: _____
	City Manager: _____	Amount previously approved: \$ _____
		Current request of use: \$ _____
		Total vendor amount: \$ _____



37 elsewhere. Bereavement leave. Employees are allowed up to four  
38 consecutive days off from regularly scheduled duty with regular pay in the  
39 event of the death of an immediate family member. A fifth consecutive work  
40 day will be allowed to attend funeral services outside the State of Florida.  
41 "Immediate family" is defined as spouse, domestic partner, children,  
42 stepchild, grandchildren, mother, father, sister, or brother, stepsister,  
43 stepbrother, mother-in-law, father-in-law, son-in-law, daughter-in-law,  
44 grandfather, or grandmother, an adult who stood in loco parentis to the  
45 employee during childhood, or, upon proof, any person in the general family  
46 living within the same household, except that employees represented by  
47 bargaining units shall have only those benefits as are specifically provided  
48 by a current agreement in effect at the time. Vacation leave, floating holidays,  
49 or compensatory time may be used upon the death of a family member not  
50 listed or if the employee needs additional time off.

51 \* \* \*

52 **Section 3. Conflicts.** All Sections or parts of Sections of the Code of  
53 Ordinances, all ordinances or parts of ordinances, and all Resolutions, or parts of  
54 Resolutions, in conflict with this Ordinance are repealed to the extent of such conflict.

55 **Section 4. Severability.** That the provisions of this Ordinance are declared to  
56 be severable and if any section, sentence, clause or phrase of this Ordinance shall for  
57 any reason be held to be invalid or unconstitutional, such decision shall not affect the  
58 validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but  
59 they shall remain in effect, it being the legislative intent that this Ordinance shall stand  
60 notwithstanding the invalidity of any part.

61 **Section 5. Codification.** That it is the intention of the City Council and it is  
62 hereby ordained that the provisions of this Ordinance shall become and be made a part  
63 of the City Code, that the sections of this Ordinance may be renumbered or relettered to  
64 accomplish such intentions, and that the word Ordinance shall be changed to Section or  
65 other appropriate word.

66 **Section 6. Effective Date.** That this Ordinance shall become effective  
67 immediately upon adoption on second reading.

68 **PASSED ON FIRST READING** on the \_\_ day of \_\_\_\_\_, 2023, on a  
69 motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_.

70 **PASSED AND ADOPTED ON SECOND READING** this \_\_\_ day of \_\_\_\_\_  
71 \_\_\_\_\_, 2023 on a motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_. Upon  
72 being put to a roll call vote, the vote was as follows:

73 Vice Mayor George Lob \_\_\_\_\_  
74 Councilman Bob Best \_\_\_\_\_  
75 Councilwoman Jacky Bravo \_\_\_\_\_



76 Councilman Dr. Walter Fajet, Ph.D. \_\_\_\_\_  
77 Mayor Maria Puente Mitchell \_\_\_\_\_  
78  
79

80 \_\_\_\_\_  
81 MARIA PUENTE MITCHELL, MAYOR

82 ATTEST:

83  
84  
85 \_\_\_\_\_  
86 ERIKA GONZALEZ-SANTAMARIA, MMC  
87 CITY CLERK

88 APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

89  
90  
91  
92 \_\_\_\_\_  
93 WEISS SEROTA HELFMAN COLE + BIERMAN, P.L.  
94 CITY ATTORNEY



# AGENDA MEMORANDUM

**Meeting Date:** 2/27/2023

**To:** The Honorable Mayor Maria Puente Mitchell and Members of the City Council

**Via:** William Alonso, City Manager/Fin. Director

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

**Subject:** Aeration Technology, Inc.

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**RECOMMENDATION:** Recommendation by Golf that Council award City ITB Bid # 04-22/23 to Aeration Technology, Inc., as the only responsible bidder and authorize the execution of a contract (Attachment "A"), in the amount of \$2,635,485.50, for construction and landscaping services for the Miami Springs golf course revitalization project CP #2201, as funding will be made available through a taxable fixed rate revenue note for capital improvements pursuant to Section §31.11 (E)(1) of the City Code.

**DISCUSSION:** On January 13, 2023, the City advertised ITB# 04-22/23 for Construction and Landscaping for the Miami Springs Golf & Country Club Golf Course Revitalization Project of which 13 vendors (specific to Golf Course design) were notified of the opportunity to bid. On January 24th, 2023, contractors were required to attend a Mandatory Pre-Bid and Mandatory Site-Visit conference in which four (4) individuals were in attendance (Attachment "B"). On February 16th, 2023, the City received one (1) response – bid tabulation sheet as (Attachment "C"). Due to the fact that only one response was received, Zuzell Murguido, Senior Procurement Officer, reached out to the other firms to inquire as to why they had not responded. Below is a breakdown of her findings.

Following a review with the other potential bidders that did not respond, one responded that this project was out of their scope of work and they were not capable of performing the magnitude of the work, while the others responded that due to their work loads, they were busy with other projects and simply could not fit us into their schedule. Of the other thirteen (13) vendors, some responded that due to the various hurricanes and other natural disasters many of them have already committed and begun working on their 2023 projects rebuilding golf courses throughout the state of Florida. As a result, out of the four potential bidders that attended the mandatory pre-bid meeting back in January of 2023 only one responded to our request. Aeration Technology, Inc. has a long history of providing summer aeration maintenance services to our golf course and they are very familiar with our property. Over their 23-year history, Aeration Technology, Inc. has provided various construction and maintenance services for clients ranging from the municipalities throughout Monroe, Miami-Dade, Broward, Palm Beach counties and up to exclusive private golf courses such as Concession Golf Club, Seminole Golf Club, and Riviera Country Club.

Both Laurie Bland and our design team Bermello Ajamil & Partners /JanBelJan Golf Course Design Inc. which were approved by Council on May 9<sup>th</sup>, 2022 have reviewed Aeration Technology, Inc.'s response and they are confident that they have the understanding and ability to perform the construction and landscaping services needed for the golf course project.

**Submission Date and Time:** 2/20/2023 4:47 PM

<u>Submitted by:</u>	<u>Approved by (sign as applicable):</u>	<u>Funding:</u>
Department: <u>Golf</u>	Dept. Head: _____	Dept./ Desc.: <u>Golf Course Maintenance</u>
Prepared by: <u>Laurie Bland</u>	Procurement: _____	Account No.: <u>310-3601-519-63-63</u>
Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Asst. City Mgr.: _____	Additional Funding: <u>N/A</u>
Budgeted/ Funded: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	City Manager: _____	Amount previously approved: \$ <u>0</u>
		Current request: \$ <u>2,635,485.50</u>
		Total vendor amount: \$ <u>2,635,485.50</u>

Mandatory Pre-Proposal Conference - Sign In [REDACTED]  
Construction and Landscaping for the Miami Springs Golf & Country Club Golf Course  
Revitalization Project- ITB 04-22/23  
January 24, 2023 at 10:30 A.M.

Name: Jorge Lopez Title: VP Company/Organization: Waypoint Contracting

Phone: 786-608-1406 E-Mail: JLopez@waypointci.com

Name: Eric Wadsworth Title: V.P. Company/Organization: Wadsworth Golf

Phone: 815-671-3000 E-Mail: ericwd@wadsworthgolf.com

Name: Ariel Casallas Title: Branch Manager Company/Organization: BRIGHT View

Phone: 305-986-2249 E-Mail: Ariel.Casallas@BRIGHTView.com

Name: Michael Shea Title: VP Company/Organization: Aeration Tech

Phone: 305-345-0304 E-Mail: MichaelShea101@gmail.com

Name: Title: Company/Organization:

Phone: E-Mail:

Name: Title: Company/Organization:

Phone: E-Mail:

Mandatory Pre-Proposal Conference - Sign In (Site-visit)  
Construction and Landscaping for the Miami Springs Golf & Country Club Golf Course  
Revitalization Project- ITB 04-22/23  
January 24, 2023 at 10:45 A.M.

Name: Michael Shea Title: vp Company/Organization: Aeration Tech

Phone: 305-395-0309 E-Mail: MichaelShea1012@gmail.com

Name: Eric Wadsworth Title: V.P. Company/Organization: Wadsworth Golf

Phone: 615-671-3898 E-Mail: ericw@wadsworthgolf.com

Name: Ariel Caballero Title: Branch Manager Company/Organization: BRIGHT VIEW

Phone: 305-986-2249 E-Mail: Ariel.Caballero@BrightView.com

Name: Jorge Lopez Title: VP Company/Organization: Waypoint contracting

Phone: 786-608-1406 E-Mail: JLopez@waypointci.com

Name: Title: Company/Organization:

Phone: E-Mail:

Name: Title: Company/Organization:

Phone: E-Mail:

# Tabulation Sheet

**Agency Name** City of Miami Springs

**Bid Number** ITB-04-22/23-0-2022/ZEM

**Bid Name** CONSTRUCTION AND LANDSCAPE SERVICES FOR THE MIAMI SPRINGS GOLF & COUNTRY CLUB GOLF COURSE REVITALIZATION PROJECT

**Bid Due Date** 02/16/2023 14:30:00 Eastern

**Bid Opening** **Closed**

1 responses found.

✓ online, 
 ✗ offline, 
 ● not submitting, 
 ⚠ not received

Company	Responded	Address	Bid Amount	Alt Bid Amount	Declared Attributes	Documents	Sent
<b>Complete</b>							
1 . Aeration Technology, Inc.	02/16/2023 13:30:07 Eastern	4231 Pine Ridge Rd., Naples, FL, 34119	\$2403485.5000	0.0000		Completed Supplier Response w/any required forms   <span style="color: green;">✓</span>	



Member – American Society of Golf Course Architects  
2019 - 2020 President

Tammy Romero  
Assistant City Manager  
City of Miami Springs  
201 Westward Drive  
Miami Springs, FL 33166  
[romerot@miamisprings-fl.gov](mailto:romerot@miamisprings-fl.gov)

Re: ITB 04-22/23 Construction and Landscape Services for the Miami Springs Golf and Country Club Revitalization Project

February 21, 2022

Ms. Romero:

After having reviewed the bid response by contractor Aeration Technology, Inc. / Stephen Shea for the proposed revitalization of the Miami Springs Golf & Country Club golf course, I find that Mr. Shea, his team, and company are qualified and capable of fulfilling the requirements of meeting the schedule (providing no extreme weather) in the professional manner expected for this project.

Aeration Technology has been in business for over 20 years because it has performed to the satisfaction of its many clients over those years. Local recognizable clients include Country Club of Miami, Crandon Park Golf Course, Fisher Island Golf Course, La Gorce Country Club, Plantation Golf Course, City of Plantation, Riviera Country Club, Pompano Municipal Golf Course, and the City of Miami Springs. Aeration Technology is currently finishing a comparably-sized project for Tallis Park in Naples, FL.

Mr. Shea, Aeration Technology company president, has an understanding of the construction schedule and is known as a collaborator with the client and the client's consultants. Communication is essential in day-to-day efforts and in dealing with unforeseen circumstances that arise with any type of construction. Mr. Shea's understanding of turf maintenance will be an asset as he manages this project. Aeration Technology supplemented its long-time team members who are skilled in equipment use and performance techniques with golf course shaper, William Cevaal, with whom I have worked several times over the years. Thus, I am familiar with Mr. Cevaal's grading and shaping expertise, his ability to collaborate and to deal with the vagaries of construction.

I am comfortable that Aeration Technology will exert its best efforts to provide the quality revitalization of Miami Springs Golf and Country Club golf course that we all anticipate.

Respectfully,

*Jan Bel Jan*

Jan Bel Jan, ASGCA

RESOLUTION NO. 2023 – \_\_\_\_\_

**A RESOLUTION OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA, AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE A CONTRACT WITH PIKE CREEK TURF, INC. FOR THE PURCHASE AND INSTALLATION OF TIFWAY 419 BERMUDAGRASS, TIFGRAND BERMUDAGRASS, TIFEAGLE BERMUDAGRASS, AND PLATINUM PASPALUM GRASS FOR THE GOLF COURSE REVITALIZATION PROJECT IN AN AMOUNT NOT TO EXCEED \$410,582.94; PROVIDING FOR A WAIVER OF COMPETITIVE BIDDING; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Miami Springs (the “City”) is in need of Tifway 419 Bermudagrass, TifGrand Bermudagrass, TifEagle Bermudagrass, and Platinum Paspalum grass and related grass installation services for the City’s Golf Course Revitalization Project (the “Services”); and

**WHEREAS**, City Staff conducted market research for the purchase of the Services and found that the only farm that can sell the specific turfgrasses the City requires for its Golf Course Revitalization Project in time for the 2023 Summer is Pike Creek Turf, Inc. (the “Vendor”); and

**WHEREAS**, the Vendor has provided the City with a Quote for the Services in an amount not to exceed \$410,582.94, which Quote is attached hereto as Exhibit “A” (the “Quote”); 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 Services as being in the best interest of the City because of the Vendor’s ability to provide the exact Services needed by the City while also meeting the time constraints posed by the Golf Course Revitalization Project; and

**WHEREAS**, City Council desires to authorize the City Manager to negotiate and execute a contract with the Vendor for the Services consistent with the Quote in an



amount not to exceed \$410,582.94 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 citizens 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 this reference.

**Section 2. Authorization.** The City Council hereby authorizes the City Manager to negotiate and execute a contract with the Vendor for the Services consistent with the Quote attached hereto as Exhibit "A" in an amount not to exceed \$410,582.94.

**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 Services on an as-needed basis as being in the best interest of the City.

**Section 4. Implementation.** That the City Manager is authorized 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 and legality, and to take any action that is reasonably necessary to implement the purpose of this Resolution.

**Section 5. Effective Date.** This Resolution shall become 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 George Lob	_____
Councilman Bob Best	_____
Councilwoman Jacky Bravo	_____
Councilman Dr. Walter Fajet	_____
Mayor Maria Puente Mitchell	_____

PASSED AND ADOPTED this 13<sup>th</sup> day of February, 2023.

---

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

## CONTRACT FOR CONSTRUCTION

**THIS CONTRACT FOR CONSTRUCTION** (this "Contract") is made this \_\_\_\_\_ day of \_\_\_\_\_, 2023 (the "Effective Date") by and between the **CITY OF MIAMI SPRINGS, FLORIDA**, a Florida municipal corporation, (the "City"), and **AERATION TECHNOLOGY, INC.**, a Florida For-Profit Corporation (the "Contractor").

**WHEREAS**, the City issued Invitation to Bid No. 04-22/23 (the "ITB") for construction and landscaping services for the Miami Springs Golf & Country Club Golf Course Revitalization Project (the "Project"), which ITB is incorporated herein by reference and made a part hereof as Exhibit "A"; and

**WHEREAS**, in response to the City's ITB, the Contractor submitted a bid for the Project ("Bid"), which Bid is incorporated herein by reference and made a part hereof as Exhibit "B"; and

**WHEREAS**, Contractor submitted the lowest, responsive, and responsible bid in the amount of \$2,635,485.50 in response to the ITB and was selected and awarded this Contract pursuant to Resolution No. 2023-\_\_\_\_\_ for performance of the Work (as hereinafter defined); and

**WHEREAS**, Contractor has represented to the City that it possesses the necessary qualifications, experience and abilities to perform the Work or the Project, and has agreed to provide the Work on the terms and conditions set forth in this Contract.

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions contained herein, the Contractor and the City agree as follows:

### **1. SCOPE OF WORK**

**1.1. Scope of Work.** Contractor hereby agrees to furnish all of the labor, materials, equipment, services and incidentals necessary to perform all of the work described in the Contract Documents (the "Work" or the "Project") including, without limitation as described in the approved plans, drawings and/or specifications prepared by Bermello Ajamil and Partners, Inc., in consultation with Jan Bel Jan Golf Course Design, Inc. (the "Project Consultant") attached hereto as Exhibit "A" (the "Plans") and any other documents incorporated herein by reference and made a part of this Contract for the following Project:

#### **MIAMI SPRINGS GOLF & COUNTRY CLUB GOLF COURSE REVITALIZATION PROJECT**

**1.2. Pre-Construction Conference.** Within fourteen (14) calendar days after this Contract is executed by both parties, and before any Work has commenced, a pre-construction conference will be held between the City, the Contractor, and the Project Consultant. The Contractor must submit its project schedule and schedule of values, if applicable, prior to this conference.

**1.3. Project Schedule.** Contractor must submit a proposed Project Schedule as follows:

**1.3.1.** Schedule must identify the schedule for each location comprising the Project. The proposed Project schedule must be submitted within ten (10) calendar days from the date this Contract is executed by both parties for the review and approval of the Project Consultant or City as applicable. This initial schedule shall establish the baseline schedule for the Project.

**1.3.2.** All updates of schedules must be tracked against the baseline schedule and must be at a minimum submitted with each pay application. An updated schedule tracked against the baseline must also be submitted upon execution of each Change Order that impacts the Contract Time. Failure to submit such schedules will result in the rejection of any submitted payment application.

**1.3.3.** All Project Schedules must be prepared in Microsoft Project or approved equal by the City. At the time of submission of schedules, Contractor must submit a hard copy as well as an electronic version. Electronic versions must not be submitted in a .pdf format.

**1.4. Records.**

**1.4.1. As-Built Drawings.** During the Work, Contractor must maintain records of all deviations from the Drawings as approved by the Project Consultant and prepare two copies of As-Built Record Drawings showing correctly and accurately all changes and deviations made during construction to reflect the Work as it was actually constructed. It is the responsibility of the Contractor to check the As-Built Drawings for errors and omissions prior to submittal to the City and to certify in writing that the As-Built Record Drawings are correct and accurate, including the actual location of all infrastructure, internal piping, and electrical/signal conduits in or below the concrete floor (indicating the size, depth, and voltage in each conduit). To record actual construction, Contractor must legibly mark on-site structures and site Work as follows:

**1.4.1.1.** Depths of various elements of foundation in relation to finish first floor datum.

**1.4.1.2.** All underground piping and ductwork with elevations and dimensions and locations of valves, pull boxes, etc. Changes in location. Horizontal and vertical locations of underground utilities and appurtenances referenced to permanent surface improvements. Actual installed pipe material, class, etc.

**1.4.1.3.** Location of internal utilities and appurtenances concealed in the construction, referenced to visible and accessible features of the structure. Air conditioning ducts with locations of dampers, access doors, fans and other items needing periodic maintenance.

**1.4.1.4.** Field changes in dimensions and details.

**1.4.1.5.** Changes made by Project Consultant's written instructions or by Change Order.

1.4.1.6. Details not on original Contract Drawings.

1.4.1.7. Equipment, conduit, electrical panel locations.

1.4.1.8. Project Consultant's schedule changes according to Contractor's records and shop drawings.

1.4.1.9. Specifications and Addenda: Legibly mark each section to record:

1.4.1.9.1. Manufacturer, trade name, catalog number and Supplier of each product and item of equipment actually installed.

1.4.1.9.2. Changes made by Project Consultant's written instructions or by Change Order.

1.4.1.10. Approved Shop Drawings: Provide record copies for each process, equipment, piping, electrical system and instrumentation system.

1.4.1.10.1. As-built documents must be updated monthly as a condition precedent to payment. A final survey signed and sealed by a surveyor must be provided to the City at no additional cost, including digital I (CAD and PDF) versions.

1.4.1.10.2. For construction of new building, or building additions, field improvements, and or roadway improvements, as-built drawings must be signed and sealed by a Florida Licensed Registered Land Surveyor.

**1.4.2. Record Set.** Contractor must maintain in a safe place one record copy and one permit set of the Contract Documents, including, but not limited to, all Drawings, Specifications, amendments, COs, RFIs, and field directives, as well as all written interpretations and clarifications issued by the Project Consultant, in good order and annotated to show all changes made during construction. The record documents must be continuously updated by Contractor throughout the prosecution of the Work to accurately reflect all field changes that are made to adapt the Work to field conditions, changes resulting from COs and/or field directives as well as all written interpretations and clarifications, and all concealed and buried installations of piping, conduit and utility services. Contractor must certify the accuracy of the updated record documents. The record documents must be clean, and all changes, corrections and dimensions must be given in a neat and legible manner in red. Upon Final Completion and as a condition precedent to Contractor's entitlement to final payment, the Record Set must be delivered to the Project Consultant by the Contractor. The Record Set of Drawing must be submitted in both hard copy and as electronic plot files.

**1.4.3. Construction Photographs.** Prior to commencement of the Work the Contractor must take digital photographs and color audio-video recording to document existing conditions and submit copies in an acceptable format to the City. Contractor must submit with each application for payment photographs that accurately reflect the progress of all aspects of the Work. The number of photographs to be taken will be based on the magnitude of the Work being performed. Contractor must submit one copy of each photograph in print and digitally. The photographs must be printed on 8" X 10" high resolution glossy commercial grade and weight color

photographic print paper or in a format acceptable to the City. Each photograph must be imprinted on its face with the title of the Project, the date, and time the picture was taken. Digital photographs must be taken using .jpeg format and will be submitted through a file-sharing site (such as Dropbox) or on a CD-ROM or flash drive clearly identifying the name of the Project, the name of the Contractor, and the timeframe in which the pictures were taken. Initial set up prints will be submitted in a three-ring binder with each picture protected by a clear plastic sleeve. Subsequent prints are to be submitted in clear plastic sleeves that can be added to the binder. The three-ring binder must be of such size to be able to hold all print pictures.

### **1.5. Staging Site.**

**1.5.1.** The Contractor is solely responsible for making all arrangements for any staging site(s) that may be necessary for the performance of the Work and the Contractor is responsible for all site security, including any fencing of the site, and any loss, damage or theft to its equipment and materials. Any fencing of the Staging Site is subject to the prior written approval of the City.

**1.5.2.** The City at its sole discretion may make a staging site available for use by the Contractor. If such site is made available by the City, the City assumes no responsibility or liability for the equipment or materials stored on the site, and the Contractor will be solely responsible for any loss, damage or theft to its equipment and materials. The Contractor must restore the site to its pre-existing condition prior to the Contractor's use of the site.

**1.5.3.** The Contractor may be required to provide or may choose to use an office trailer for the duration of the Project. The Contractor must have the prior written approval of the City as to the use of any office trailer and the placement location for the office trailer. The Contractor must obtain all required permits from the appropriate regulatory agencies.

**1.5.4.** No parking is permitted at a City provided staging site without the prior written approval of the City.

**1.6. Purchase and Delivery, Storage and Installation.** All materials must be F.O.B. delivered and included in the cost of the Work. The Contractor is solely responsible for the purchase, delivery, off-loading and installation of all equipment and material(s). Contractor must make all arrangement for delivery. Contractor is liable for replacing any damaged equipment or material(s) and filing any and all claims with suppliers. All transportation must comply with all federal, state (including FDOT), Miami-Dade County, and local laws, rules and regulations. No materials will be stored on-site without the prior written approval of the City.

**1.7. Approval of Subcontractors.** For any scope of work that the Contractor will utilize a subcontractor, the Contractor may only retain or utilize the services of the particular subcontractor with the prior written approval of the City Manager, which approval may be granted or withheld in the City Manager's sole and absolute discretion. The Contractor shall provide at least fourteen (14) days notice to the City Manager and the Project Consultant of its intent to retain or utilize a subcontractor.

**1.8. Project Signage.** Contractor must furnish and install two (2) Project signs at the Project Site in accordance with the requirements provided by the Project Consultant or the City as applicable.

## **2. CONTRACT TIME**

**2.1.** Contractor shall be instructed to commence the Work by written instructions in the form of a Notice to Proceed providing a commencement date and issued by the City Manager or designee. The Notice to Proceed will not be issued until Contractor's submission to City of all required documents and after execution of this Contract.

**2.2.** Time is of the essence throughout this Contract. The Contractor shall prosecute the Work with faithfulness and diligence and the **Work shall be substantially completed by September 30, 2023 ("Contract Time")**. Substantial Completion shall be defined for this purpose as the date on which City receives beneficial use of the Project. **The Work shall be fully completed in accordance with the Contract Documents by October 31, 2023 ("Final Completion Time")**. The Final Completion date is defined as the date determined by the City when all Work, including punch list items, has been completed in accordance with the Contract Documents and Contractor has delivered to City all documentation required herein.

**2.3.** Upon failure of Contractor to substantially complete the Work as defined in this Agreement within the Contract Time, Contractor shall pay to City the sum of **\$2,650** for each calendar day after the expiration of the Contract Time that the Contractor fails to achieve Substantial Completion up until the date that the Contractor achieves Substantial Completion. Upon failure of Contractor to fully complete the Work and achieve Final Completion within the Final Completion Time, Contractor shall pay to City the sum of **\$2,650** for each calendar day after expiration of the Final Completion Time that the Contractor fails to achieve Final Completion up until the date that the Contractor achieves Final Completion. These amounts are not penalties but are liquidated damages payable by Contractor to City for the failure to provide full beneficial occupancy and use of the Project as required. Liquidated damages are hereby fixed and agreed upon between the parties who hereby acknowledge the difficulty of determining the amount of damages that will be sustained by City as a consequence of Contractor's delay and failure of Contractor to complete the Work on time. The above-stated liquidated damages shall apply separately to each phase of the Project for which a time for completion is given.

**2.4.** City is authorized to deduct the liquidated damages from monies due to Contractor for the Work under this Contract. In case the liquidated damage amount due to City by Contractor exceeds monies due Contractor from City, Contractor shall be liable and shall immediately upon demand by City pay to City the amount of said excess.

## **3. CONTRACT PRICE AND PAYMENT PROCEDURES**

**3.1. Guaranteed Maximum Price.** The City shall pay the Contractor an amount not to exceed **\$2,635,485.50** for the performance of the Work in accordance with the line items and unit prices included in Exhibit "B" (the "Contract Price"). The Contract Price shall be full compensation for all services, labor, materials, equipment, and costs, including

overhead and profit, associated with completion of all the Work in full conformity with the Contract Documents and adjusted only by written change orders signed by both parties and approved as required by local law. The Contract Price shall include all applicable sales taxes as required by law.

**3.2. Schedule of Values.** The Contractor must submit two copies of schedule of values within ten (10) calendar days from the date this Contract is executed by both parties. The schedule of values shall indicate a complete breakdown of labor and material of all categories of Work on the Project. Contractor's overhead and profit must be listed as separate line items. Each line item must be identified with the number and title of the major specification section or major components of the items. The Project Consultant or City as applicable may require further breakdown after review of the Contractor's submittal. The City reserves the right to require such information from the Contractor as may be necessary to determine the accuracy of the schedule of values. The combined total value for mobilization under the Schedule of Values shall not exceed 5% of the value of the Contract. The accepted Schedule of Values must be incorporated into the Contractor's payment application form. The Contractor guarantees that each individual line item contained in the schedule of values submitted as part of a competitive solicitation shall not be increased without written approval by the City Manager.

**3.3. Payment Application Procedures.** City shall make progress payments, deducting the amount from the Contract Price above on the basis of Contractor's Applications for Payment on or before twenty (20) days after receipt of the Pay Application. Rejection of a Pay Application by the City shall be within twenty (20) days after receipt of the Pay Application. Any rejection shall specify the applicable deficiency and necessary corrective action. Any undisputed portion shall be paid as specified above. All such payments will be made in accordance with the Schedule of Values established in the Contract Documents or, in the event there is no Schedule of Values, as otherwise provided in the Contract Documents. In the event the Contract Documents do not provide a Schedule of Values or other payment schedule, Applications for Payment shall be submitted monthly by Contractor on or before the 10<sup>th</sup> of each month for the prior month to the Project Consultant. Progress payments shall be made in an amount equal to the percentage of Work completed as determined by the City or City's Project Consultant, but, in each case, less the aggregate of payments previously made and less such amounts as City shall determine or City may withhold taking into account the aggregate of payments made and the percentage of Project completion in accordance with the Contract Documents and Schedule of Values, if any. The Contractor agrees that five percent (5%) of the amount due for each progress payment or Pay Application (the "Retainage") shall be retained by City until final completion and acceptance of the Work by City. In the event there is a dispute between Contractor and City concerning a Pay Application, dispute resolution procedures shall be conducted by City commencing within 45 days of receipt of the disputed Payment Application. The City shall reach a conclusion within 15 days thereafter and promptly notify Contractor of the outcome, including payment, if applicable.

**3.4. Progress Payment Applications.** Each progress payment application submitted to the City must include:



**3.4.1.** A sworn and certified progress payment affidavit indicating that all laborers, material suppliers, and subcontractors dealing with the Contractor were paid in full as it relates to all Work performed up to the time of the request for payment;

**3.4.2.** Partial conditional releases or waivers of lien by the Contractor, material suppliers, subcontractors, and any lienors serving a Notice to the City and evidence of proof of payment of any indebtedness incurred with respect to the Work of the Contractor as may be required by the City;

**3.4.3.** Evidence that all Work was fully performed as required by the Contract Documents up to the time of the request for payment and that the Work was inspected and accepted by the City and any other governmental authorities required to inspect the Work; and

**3.4.4.** An updated Project schedule, including a two-week look-ahead schedule, as approved in writing by the City Manager.

**3.4.5.** All Buy-Out Savings, including supporting documentation relating to the calculation of the Buy-Out Savings.

**3.5. Final Payment.** Upon Final Completion of the Work by Contractor in accordance with the Contract Documents and acceptance by the City, and upon receipt of consent by any surety, City shall pay the remainder of the Contract Price (including Retainage) as recommended by the City's Project Consultant and Building Official. Final payment is contingent upon receipt by City from Contractor of:

**3.5.1.** An affidavit that payrolls, bills for materials, equipment, and other indebtedness were paid in full as it relates to all Work performed under this Contract;

**3.5.2.** A certificate evidencing that insurance required by the Contract Documents shall remain in effect after final payment is made;

**3.5.3.** A written statement that the Contractor knows of no reason that the insurance will not be renewable to cover the period required by the Contract Documents;

**3.5.4.** Documentation of any special warranties, including, but not limited to, any manufactures' warranties or specific subcontractor warranties;

**3.5.5.** Evidence that all Punch List items have been fully completed to the satisfaction of the City;

**3.5.6.** All previously undelivered manufacturer and subcontractor guarantees, warranties, and manuals and documents required by the Contract Documents;

3.5.7. Final releases of lien, waivers of claim, satisfactions of liens or claims, and such other affidavits as may be reasonably required by the City to assure a lien-free and claim-free completion of the Work;

3.5.8. Evidence that the Contractor has fully cleaned and restored the site, including removal of all rubbish and debris;

3.5.9. At least one complete set of as-built plans, reflecting an accurate depiction of Contractor's Work;

3.5.10. Such other documents necessary to show that the Contractor has complied with all other requirements of the Contract Documents; and

3.5.11. Cost Savings, including supporting documentation used to calculate the Cost Savings.

**3.6. Payment Withholding.** The City may withhold any payment, including a final payment, for application to such extent as may be necessary, as determined by the City's Project Consultant, to protect the City from loss for which the Contractor is responsible in the event that:

3.6.1. The Contractor performs defective Work and such Work has not been corrected, provided that the amount withheld shall be limited to the amount sufficient to cover such defective Work;

3.6.2. A third-party files a claim or lien in connection with the Work or this Contract;

3.6.3. The Contractor fails to make payments properly to subcontractors or suppliers for labor, materials, or equipment which has been paid by the City, provided that the amount withheld shall be limited to the amount sufficient to cover such payments to subcontractors or suppliers for labor, materials, or equipment;

3.6.4. The City has reasonable evidence that the Work cannot be completed for the unpaid balance of the Contract Sum;

3.6.5. The Contractor, its employees, subcontractors, or agents have damaged the City;

3.6.6. The City has reasonable evidence that the Work will not be completed within the Contract Time and that the unpaid balance would not be adequate to cover liquidated damages for the anticipated delay;

3.6.7. The Contractor has failed to progress the Work satisfactorily and/or according to the Contract Schedule;

3.6.8. The Contractor has failed to carry out the Work in accordance with the Contract Documents;

**3.6.9.** The Contractor has failed to provide requisite releases of lien for each payment application in accordance with the Contract Documents; and/or

**3.6.10.** Any other failure to perform a material obligation contained in the Contract Documents.

**3.7. No Waiver of City Rights.** The payment of any Application for Payment by the City, including the final request for payment, does not constitute approval or acceptance by the City of any item of the Work reflected in such Application for Payment, nor shall it be construed as a waiver of any of the City 's rights hereunder or at law or in equity.

**3.8. Payment to Sub-Contractors; Certification of Payment to Subcontractors.** The term "subcontractor," as used herein, includes persons or firms furnishing labor, materials or equipment incorporated into or to be incorporated into the Work or Project. The Contractor is required to pay all subcontractors for satisfactory performance of their contracts as a condition precedent to payment to Contractor by the City. The Contractor shall also return all retainage withheld to the subcontractors within 30 days after the subcontractor's work is satisfactorily complete and accepted by the City.

**3.9. Cost Savings and Value Engineering.**

**3.9.1. Cost Savings.** In the event the Contractor rebids or renegotiates with any subcontractor to reduce subcontractor costs for the performance of the Work, then the difference between (i) the sum of the subcontractor costs used to establish the Contract Price, as set forth in the Schedule of Values, and (ii) the sum of the revised subcontractor costs, including any early payment or similar discounts (the "Cost Savings"), shall revert to the City. The Contract Price shall be adjusted in accordance with any Cost Savings through a Change and the Schedule of Values shall also be revised to reflect the new Contract Price.

**3.9.2. Value Engineering.** Contractor shall participate in Value Engineering the Contract Documents with the City and the Architect with the goal of finding acceptable means for reducing the cost of the Work. Upon acceptance by the City of recommendation for Value Engineering, the Contract Documents shall be modified to reflect such changes. All savings in connection with Value Engineering of the Work shall revert to City.

**4. CONTRACT DOCUMENTS**

**4.1.** The Contract Documents, which comprise the entire agreement between the City and the Contractor concerning the Work, consist of this Contract for Construction (including any change orders and amendments thereto), the Plans and Specifications attached hereto as Exhibit "A" (the "Plans and Technical Specifications"), the ITB and any Bidding Documents or procurement documents for the Project, the Contractor's Bid for the Project (including the Schedule of Bid Items-Pricing) attached hereto as Exhibit "B", the Bonds (defined herein), Insurance Certificates, the Notice of Award, and the Notice to Proceed, all of which are deemed incorporated into and made a part of this Contract by this reference and govern this Project.

4.2. This Contract incorporates and includes all prior negotiations, correspondence, conversations, agreements, or understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements, or understandings concerning the subject matter of these Contract Documents that are not contained herein. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written.

4.3. The Contract Documents shall remain the property of the City. The Contractor shall have the right to keep one record set of the Contract Documents upon completion of the Project; however in no circumstances shall the Contractor use, or permit to be used, any or all of such Contract Documents on other projects without the City's prior written authorization.

**4.4. Conflicts; Order of Priority.** This document without exhibits is referred to as the "Base Agreement." In the event of a conflict between the terms of this Base Agreement and any exhibits or attachments hereto, or any documents incorporated herein by reference, the conflict shall be resolved in the following order of priorities and the more stringent criteria for performance of the Work shall apply:

4.4.1. First Priority: Change Orders with later date taking precedence;

4.4.2. Second Priority: This Base Agreement;

4.4.3. Third Priority: Exhibit "A," the Plans and Technical Specifications;

4.4.4. Fourth Priority: Exhibit "B," the Bid; and

4.4.5. Fifth Priority: Contract Documents, excluding this Base Agreement and Exhibits listed in this Section.

## **5. INDEMNIFICATION**

5.1. To the fullest extent permitted by law, Contractor shall defend, indemnify, and hold harmless the City, its officers, agents, consultants, and employees, from and against any and all demands, claims, losses, expenses, suits, liabilities, causes of action, judgment or damages, including but not limited to legal fees and costs and through appeal, arising out of, related to, resulting from, or in any way connected with Contractor's negligence, recklessness, or intentional misconduct in the Contractor's performance or non-performance of this Contract, Contractor's obligations, or the Work related to the Contract, including but not limited to by reason of any damage to property, or bodily injury or death incurred or sustained by any person, or to injury to or destruction of tangible property or any other property (other than the Work itself) including the loss of use resulting therefrom, caused in whole or in part by any willful, wanton, or negligent, or grossly negligent acts or omissions of Contractor, any subcontractor, any person or organization directly or indirectly employed by any of them to perform or furnish any of the Work or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder or arises by or is imposed by applicable law and regardless of the negligence of any such party.. Additionally, the Contractor shall defend, indemnify, and hold the City harmless from all losses, injuries or damages and wages or overtime compensation due its employees in rendering services

pursuant to this Contract, including payment of reasonable attorneys' fees and costs in the defense of any claim made under the Fair Labor Standards Act, Title VII of the Civil Rights Act of 1964, the Age Discrimination in Employment Act, the Americans with Disabilities Act or any other employment related litigation or worker's compensation claims under federal, state, or local law.

**5.2.** The provisions of this section shall survive termination of this Contract.

## **6. INSURANCE AND BONDS**

### **6.1. Insurance.**

**6.1.1.** Contractor shall secure and maintain throughout the duration of this Contract insurance of such types and in such amounts not less than those specified below as satisfactory to the City, naming the City as an Additional Insured, underwritten by a firm rated A-X or better by Bests Rating and qualified to do business in the State of Florida. Certificates of Insurance shall be provided to the City, reflecting the City as an Additional Insured, no later than ten (10) days after award of this Contract and prior to the execution of this Contract by City and prior to commencing any Work. Each certificate shall include no less than (30) thirty-day advance written notice to City prior to cancellation, termination, or material alteration of said policies or insurance. The insurance coverage shall be primary insurance with respect to the City, its officials, employees, agents and volunteers naming the City as additional insured. Any insurance maintained by the City shall be in excess of the Contractor's insurance and shall not contribute to the Contractor's insurance. The insurance coverages shall include at a minimum the amounts set forth in this Section 6.1.

**6.1.1.1.** Commercial General Liability coverage with limits of liability of not less than a \$1,000,000 per Occurrence combined single limit for Bodily Injury and Property Damage. This Liability Insurance shall also include Completed Operations and Product Liability coverages and eliminate the exclusion with respect to property under the care, custody and control of Contractor. The General Aggregate Liability limit (except for Products/Completed Operations) shall be in the amount of \$2,000,000.

**6.1.1.2.** Workers Compensation and Employer's Liability insurance, to apply for all employees for statutory limits as required by applicable State and Federal laws. The policy(ies) must include Employer's Liability with minimum limits of \$1,000,000.00 each accident. No employee, subcontractor or agent of the Contractor shall be allowed to provide Services pursuant to this Agreement who is not covered by Worker's Compensation insurance. In order for this requirement to be waived, Contractor must provide proof of exemption from such laws. Information regarding eligibility for an exemption from the State of Florida Workers' Compensation Law is available at:

<https://www.myfloridacfo.com/Division/wc/PublicationsFormsManualsReports/Brochures/Key-Coverage-and-Eligibility.pdf>.

Exemptions may be applied for online through the Florida Department of Financial Services, Division of Workers' Compensation at:

<https://www.myfloridacfo.com/Division/wc/Employer/Exemptions/default.htm>.

**6.1.1.3.** Business Automobile Liability with minimum limits of \$1,000,000 per Occurrence, combined single limit for Bodily Injury and Property Damage. Coverage must be afforded on a form no more restrictive than the latest edition of the Business Automobile Liability policy, without restrictive endorsements, as filed by the Insurance Services Office, and must include Owned, Hired, and Non-Owned Vehicles.

**6.1.1.4.** Builder's Risk property insurance upon the entire Work to the full replacement cost value thereof. This insurance shall include the interest of City and Contractor and shall provide All-Risk coverage against loss by physical damage including, but not limited to, Fire, Extended Coverage, Theft, Vandalism and Malicious Mischief. If Builder's Risk insurance is not required for this Project, the City shall select this box: .

**6.1.1.5.** Contractor acknowledges that it shall bear the full risk of loss for any portion of the Work damaged, destroyed, lost or stolen until Final Completion has been achieved for the Project, and all such Work shall be fully restored by the Contractor, at its sole cost and expense, in accordance with the Contract Documents.

**6.1.2. Certificate of Insurance.** On or before the Effective Date of this Contract, the Contractor shall provide the City with Certificates of Insurance for all required policies. The Contractor shall be responsible for assuring that the insurance certificates required by this Section remain in full force and effect for the duration of this Contract, including any extensions or renewals that may be granted by the City. The Certificates of Insurance shall not only name the types of policy(ies) provided, but also shall refer specifically to this Contract and shall state that such insurance is as required by this Contract. The City reserves the right to inspect and return a certified copy of such policies, upon written request by the City. If a policy is due to expire prior to the completion of the Work, renewal Certificates of Insurance shall be furnished thirty (30) calendar days prior to the date of their policy expiration. Each policy certificate shall be endorsed with a provision that not less than thirty (30) calendar days' written notice shall be provided to the City before any policy or coverage is cancelled or restricted. Acceptance of the Certificate(s) is subject to approval of the City.

**6.1.2.1. Additional Insured.** The City is to be specifically included as an Additional Insured for the liability of the City resulting from Work performed by or on behalf of the Contractor in performance of this Contract. The Contractor's insurance, including that applicable to the City as an Additional Insured, shall apply on a primary basis and any other insurance maintained by the City shall be in excess of and shall not contribute to the Contractor's insurance. The

Contractor's insurance shall contain a severability of interest provision providing that, except with respect to the total limits of liability, the insurance shall apply to each Insured or Additional Insured (for applicable policies) in the same manner as if separate policies had been issued to each.

**6.1.2.2. Deductibles.** All deductibles or self-insured retentions must be declared to and be reasonably approved by the City. The Contractor shall be responsible for the payment of any deductible or self-insured retentions in the event of any claim.

**6.1.3.** The provisions of this section shall survive termination of this Contract.

**6.2. Bonds.** Prior to performing any portion of the Work the Contractor shall deliver to City the Bonds required to be provided by Contractor hereunder (the bonds referenced in this Section are collectively referred to herein as the "Bonds"). Pursuant to and in accordance with Section 255.05, Florida Statutes, the Contractor shall obtain and thereafter at all times during the performance of the Work maintain a separate performance bond and labor and material payment bond for the Work, each in an amount equal to one hundred percent (100%) of the Contract Price and each in the form provided in the Contract Documents or in other form satisfactory to and approved in writing by City and executed by a surety of recognized standing with a rating of B plus or better for bonds up to Two Million Dollars. The surety providing such Bonds must be licensed, authorized and admitted to do business in the State of Florida and must be listed in the Federal Register (Dept. of Treasury, Circular 570). The cost of the premiums for such Bonds is included in the Contract Price. If notice of any change affecting the Scope of the Work, the Contract Price, Contract Time or any of the provisions of the Contract Documents is required by the provisions of any bond to be given to a surety, the giving of any such notice shall be Contractor's sole responsibility, and the amount of each applicable bond shall be adjusted accordingly. If the surety is declared bankrupt or becomes insolvent or its right to do business in Florida is terminated or it ceases to meet applicable law or regulations, the Contractor shall, within five (5) days of any such event, substitute another bond (or Bonds as applicable) and surety, all of which must be satisfactory to City. As authorized by Section 255.05(1)(a), Florida Statutes, if this Project is exempt from posting of a payment and performance bond, the City shall select this box: .

## **7. CONTRACTOR'S REPRESENTATIONS AND WARRANTIES**

**7.1.** In order to induce the City to enter into this Contract, the Contractor makes the following representations and warranties:

**7.1.1.** Contractor represents the following:

**7.1.1.1.** Contractor has examined and carefully studied the Contract Documents and the other data identified in the bidding documents, including, without limitation, the "technical data" and plans and specifications and the Plans.

**7.1.1.2.** Contractor has visited the Project site and become familiar with and is satisfied as to the general and local conditions and site conditions that may affect cost, progress, performance or furnishing of the Work.

**7.1.1.3.** Contractor is familiar with and is satisfied as to all federal, state and local laws, regulations and permits that may affect cost, progress, performance and furnishing of the Work. Contractor agrees that it will at all times comply with all requirements of the foregoing laws, regulations and permits.

**7.1.1.4.** Contractor has made, or caused to be made, examinations, investigations, tests and/or studies as necessary to determine surface and subsurface conditions at or on the site. Contractor acknowledges that the City does not assume responsibility for the accuracy or completeness of information and data shown or indicated in the Contract Documents with respect to underground or ground facilities at, contiguous or near the site or for existing improvements at or near the site. Contractor has obtained and carefully studied (or assumes responsibility for having done so) all such additional supplementary examinations, investigations, explorations, tests, studies and data concerning conditions (surface, subsurface and underground facilities and improvements) at, contiguous or near to the site or otherwise which may affect cost, progress, performance or furnishing of the Work or which relate to any aspect of the means, methods, techniques, sequences and procedures of construction to be employed by Contractor and safety precautions and programs incident thereto. Contractor does not consider that any additional examinations, investigations, explorations, tests, studies or data are necessary for the performance and furnishing of the Work at the Contract Price, within the Contract Time and in accordance with the other terms and conditions of the Contract Documents.

**7.1.1.5.** Contractor is aware of the general nature of Work to be performed by the City and others at the site that relates to the Work as indicated in the Contract Documents.

**7.1.1.6.** Contractor has correlated the information known to Contractor, information and observations obtained from visits to the site, reports and drawings identified in the Contract Documents and all additional examinations, investigations, explorations, tests, studies and data with the Contract Documents.

**7.1.1.7.** Contractor has given City written notice of all conflicts, errors, ambiguities or discrepancies that Contractor has discovered in the Contract Documents and the written resolution thereof by City is acceptable to Contractor, and the Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

**7.1.1.8.** The Contractor agrees and represents that it possesses the requisite qualifications and skills to perform the Work and that the Work shall be executed in a good and workmanlike manner, free from defects, and that all materials shall be new and approved by or acceptable to City, except as



otherwise expressly provided for in the Contract Documents. The Contractor shall cause all materials and other parts of the Work to be readily available as and when required or needed for or in connection with the construction, furnishing and equipping of the Project.

**7.2. No recovery for changed market conditions.**

**7.2.1.** In entering into the Contract, Contractor represents and warrants that it has accounted for any and all inflation-related events, recession, labor or material shortages, supply chain disruptions, delivery lead time, or price increases that may be caused by local and or national conditions, whether known or unknown at the time of entering into the Contract (the "Market Conditions"). Contractor further specifically represents and warrants that it has considered all impacts and potential impacts, including any current and future supply chain disruptions and labor shortages, associated with the following events: (1) worldwide pandemics including, but not limited to, COVID-19 and Monkey Pox (the "Pandemics") and (2) the current military conflict involving Russia and the Ukraine (the "Ukraine Military Conflict"). Contractor also represents and warrants that in determining time requirements for procurement, installation, and construction completion, Contractor has taken into account the impacts of Market Conditions, the Pandemics, and the Ukraine Military Conflict, and has included all of those factors in the Construction Schedule and Contract Sum.

**7.2.2.** Contractor shall not seek any price increases or time extensions relating to or arising from the impacts of any Market Conditions, the Pandemics or Ukraine Military Conflict.

**7.2.3.** The City shall not make any adjustment in the Contract Sum or grant an extension to the Contract Time in connection with any failure by the Contractor to comply with the requirements of this Section.

**7.3. Contractor warrants the following:**

**7.3.1. Anti-Discrimination.** Contractor agrees that it will not discriminate against any employees or applicants for employment or against persons for any other benefit or service under this Contract because of race, color, religion, sex, national origin, or physical or mental handicap where the handicap does not affect the ability of an individual to perform in a position of employment, and agrees to abide by all federal and state laws regarding non-discrimination.

**7.3.2. Anti-Kickback.** Contractor warrants that no person has been employed or retained to solicit or secure this Contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, and that no employee or officer of the City has any interest, financially or otherwise, in the Project. For breach or violation of this warranty, the City shall have the right to annul this Contract without liability or, in its discretion, to deduct from the Contract Price or consideration, the full amount of such commission, percentage, brokerage or contingent fee.

**7.3.3. Licensing.** Contractor represents that it is a properly qualified and licensed contractor in good standing within the jurisdiction within which the Project is located. Contractor warrants that it shall have, prior to commencement of Work under this Contract and at all times during said Work, all required licenses from the federal, state, Miami-Dade County, City, or other governmental or regulatory entity. Contractor acknowledges that it is the obligation of Contractor to obtain all licenses required for this Project, including City building permits. Prior to commencement of the Work, the Contractor shall provide the City with copies of all required licenses.

**7.3.4. Permits.** Contractor warrants that it shall have, prior to commencement of Work under this Contract and at all times during said Work, all required permits from the federal, state, Miami-Dade County, City, or other governmental or regulatory entity with jurisdiction over the site that are necessary to perform the Work. Contractor acknowledges that it is the obligation of Contractor to obtain all permits required for this Project, including City building permits. Prior to commencement of the Work, the Contractor shall provide the City with copies of all required permits. City building permit fees may be waived for this Project. If permits are required by any other governing body or agency, the Contractor shall be obligated to pay the fees.

#### **7.4. Defective Work; Warranty and Guarantee.**

**7.4.1.** City shall have the authority to reject or disapprove Work which the City finds to be defective. If required by the City, Contractor shall promptly either correct all defective Work or remove such defective Work and replace it with non-defective Work. Contractor shall bear all direct, indirect and consequential costs of such removal or corrections including cost of testing laboratories and personnel.

**7.4.2.** Should Contractor fail or refuse to remove or correct any defective Work or to make any necessary repairs in accordance with the requirements of the Contract Documents within the time indicated in writing by the City or its designee, City shall have the authority to cause the defective Work to be removed or corrected, or make such repairs as may be necessary at Contractor's expense. Any expense incurred by City in making such removals, corrections or repairs, shall be paid for out of any monies due or which may become due to Contractor. In the event of failure of Contractor to make all necessary repairs promptly and fully, City may declare Contractor in default.

**7.4.3.** The Contractor shall unconditionally warrant and guarantee all labor, materials and equipment furnished and Work performed for a period of three (3) years from the date of Substantial Completion. If, within three (3) years after the date of substantial completion, any of the Work is found to be defective or not in accordance with the Contract Documents, Contractor, after receipt of written notice from City, shall promptly correct such defective or nonconforming Work within the time specified by City without cost to City. Should the manufacturer of any materials and equipment furnished provide for a longer warranty, then the Contractor shall transfer such warranty to the City prior to Final Completion. Nothing contained herein shall be

construed to establish a period of limitation with respect to any other obligation which Contractor might have under the Contract Documents including but not limited to any claim regarding latent defects. Contractor shall provide and assign to City all material and equipment warranties upon completion of the Work hereunder.

**7.4.4.** Failure to reject any defective Work or material shall not in any way prevent later rejection when such defect is discovered.

## **8. DEFAULT, TERMINATION, AND SUSPENSION; REMEDIES**

**8.1. Termination for Cause.** If Contractor fails to timely begin the Work, or fails to perform the Work with sufficient workers and equipment or with sufficient materials to ensure the prompt completion of the Work within the Contract Time or Final Completion Time as specified in Section 2, or shall perform the Work unsuitably, or cause it to be rejected as defective and unsuitable, or shall discontinue the prosecution of the Work pursuant to the accepted schedule or if the Contractor shall fail to perform any material term set forth in the Contract Documents or if Contractor shall become insolvent or be declared bankrupt, or commit any act of bankruptcy or insolvency, or shall make an assignment for the benefit of creditors, or from any other cause whatsoever shall not carry on the Work in an acceptable manner, City may, upon seven (7) days after sending Contractor a written Notice of Termination, terminate the services of Contractor, exclude Contractor from the Project site, provide for alternate prosecution of the Work, appropriate or use any or all materials and equipment on the Project site as may be suitable and acceptable, and may finish the Work by whatever methods it may deem expedient. In such case Contractor shall not be entitled to receive any further payment until the Project is completed. All damages, costs and charges incurred by City, together with the costs of completing the Project, shall be deducted from any monies due or which may become due to Contractor. In case the damages and expenses so incurred by City shall exceed monies due Contractor from City, Contractor shall be liable and shall pay to City the amount of said excess promptly upon demand therefore by City. In the event it is adjudicated that City was not entitled to terminate the Contract as described hereunder for default, the Contract shall automatically be deemed terminated by City for convenience as described below.

**8.2. Termination for Convenience.** This Contract may be terminated by the City for convenience upon seven (7) calendar days' written notice to the Contractor. In the event of such a termination, the Contractor shall incur no further obligations in connection with the Project and shall, to the extent possible, terminate any outstanding subcontractor obligations. The Contractor shall be compensated for all services performed to the satisfaction of the City. In such event, the Contractor shall promptly submit to the City its Application for Payment for final payment which shall comply with the provisions of the Contract Documents.

**8.3. Suspension of Contract.** This Contract may be suspended for convenience by the City upon seven (7) calendar days' written notice to the Contractor or immediately if suspended in connection with a local or state declaration of emergency. Suspension of the Work will entitle the Contractor to additional Contract Time as a non-compensable, excusable delay.

**8.4. Termination Due to Lack of Funding.** This Contract is subject to the conditions precedent that: (i) City funds are available, appropriated, and budgeted for the Work, the Project, and/or Contract Price; (ii) the City secures and obtains any necessary proceeds, grants, and/or loans for the accomplishment of the Work and/or the Project pursuant to any borrowing legislation adopted by the City Council relative to the Project; and (iii) City Council enacts legislation which awards and authorizes the execution of this Contract if such is required.

**8.5. No Damages for Delay.** No claim for damages or any claim, other than for an extension of time shall be made or asserted against City by reason of any delays. Contractor shall not be entitled to an increase in the Contract Price or payment or compensation of any kind from City for direct, indirect, consequential, impact or other costs, expenses or damages, including but not limited to, costs of acceleration or inefficiency, arising because of delay, disruption, interference or hindrance from any cause whatsoever, whether such delay, disruption, interference or hindrance be reasonable or unreasonable, foreseeable or unforeseeable, or avoidable or unavoidable or whether or not caused by City. Contractor shall be entitled only to extensions of the Contract Time as the sole and exclusive remedy for such resulting delay.

**8.6. Waiver of Consequential Damages.** Contractor assumes all risks for the following items, none of which shall be the subject of any Change Order or Claim and none of which shall be compensated for except as they may have been included in the Contractor's Contract Price as provided in the Contract Documents: Loss of any anticipated profits, loss of bonding capacity or capability losses, loss of business opportunities, loss of productivity on this or any other project, loss of interest income on funds not paid, inefficiencies, costs to prepare a bid, cost to prepare a quote for a change in the Work, costs to prepare, negotiate or prosecute Claims, and loss of projects not bid upon, or any other indirect and consequential costs not listed herein. No compensation shall be made for loss of anticipated profits from any deleted Work.

**8.7. Litigation of Claims.** Mediation shall not be required before either party may proceed to litigation.

**8.8. Rights and Remedies.** The duties and obligations imposed by the Contract Documents and the rights and remedies available thereunder and in accordance with this Contract shall be in addition to and not a limitation of any duties, obligations, rights and remedies otherwise imposed or available by law.

## **9. CHANGES IN THE WORK**

### **9.1. Change Orders.**

**9.1.1.** Without invalidating the Contract Documents, and without notice to any Surety, the City reserves the right to make increases, decreases or other changes in the character or quantity of the Work under the Contract Documents as may be considered necessary or desirable to complete the Work in a manner satisfactory to the City. The City reserves the right to order changes, which may result in additions to or reductions from the amount, type or value of the Work shown in the Contract, and which are within the general scope of the Contract Documents, and all such

changes will be authorized only by a change order ("CO") approved in advance, and issued in accordance with provisions of the Contract Documents.

**9.1.2.** For Contractor initiated change orders, the Contractor is required to provide the Project Consultant with a detailed Request for Change Order ("RCO") in a form approved by the City, which must include the requested revisions to the Contract, including, but not limited to, adjustments in the Contract Price and/or Contract Time. The Contractor must provide sufficient supporting documentation to demonstrate the reasonableness of the RCO. The City may require Contractor to provide additional data including, but not limited to, a cost breakdown of material costs, labor costs, labor rates by trade, work classifications, and overhead rates to support the RCO. If applicable, the RCO must include any schedule revisions accompanied by an explanation of the cost impact of the proposed change. Failure to include schedule revisions in an RCO will be deemed as the Contractor's acknowledgement that the changes included in an RCO will not affect the project schedule.

**9.1.3.** Any modifications to the Contract Work, Contract Time, or Contract Price, must be effectuated through a written CO executed by both parties and, if required by the City Code of Ordinances, approved by the City Council.

**9.1.4.** In the event a satisfactory adjustment cannot be reached, and a CO has not been issued, given that time is of the essence, the City reserves the right, at its sole option, to direct the Contractor to proceed on a time and materials basis or make such arrangements as may be deemed necessary to complete the proposed additional Work at the unit prices provided in the Contract Documents. Where the City directs the Contractor to proceed on a time and materials basis, the City shall impose a maximum not-to-exceed amount and the Contractor must maintain detailed records of all labor and material costs including but not limited to payroll records and material receipts. Contractor must demonstrate its costs with sufficient evidence to be entitled to compensation from the City.

**9.2. Continuing the Work.** Contractor must continue to perform all Work under the Contract Documents during all disputes or disagreements with City, including disputes or disagreements concerning an RCO. Contractor shall not delay any Work pending resolution of any disputes or disagreements.

## **10. MISCELLANEOUS**

**10.1. No Assignment.** Neither party shall assign the Contract or any sub-contract in whole or in part without the written consent of the other, nor shall Contractor assign any monies due or to become due to it hereunder, without the previous written consent of the City Manager.

### **10.2. Contractor's Responsibility for Damages and Accidents.**

**10.2.1.** Contractor shall accept full responsibility for the Work against all loss or damage of any nature sustained until final acceptance by City and shall promptly repair any damage done from any cause.

**10.2.2.** Contractor shall be responsible for all materials, equipment and supplies pertaining to the Project. In the event any such materials, equipment and supplies

are lost, stolen, damaged or destroyed prior to final acceptance by City, Contractor shall replace same without cost to City.

**10.3. Governing Law.** This Contract shall be construed in accordance with and governed by the laws of the State of Florida. Venue for any litigation arising out of this Contract shall be proper exclusively in Miami-Dade County, Florida.

**10.4. Waiver of Jury Trial.** CITY AND CONTRACTOR KNOWINGLY, IRREVOCABLY, VOLUNTARILY AND INTENTIONALLY WAIVE ANY RIGHT EITHER MAY HAVE TO A TRIAL BY JURY IN STATE AND OR FEDERAL COURT PROCEEDINGS IN RESPECT TO ANY ACTION, PROCEEDING, LAWSUIT OR COUNTERCLAIM BASED UPON THE CONTRACT FOR CONSTRUCTION, ARISING OUT OF, UNDER, OR IN CONNECTION WITH THE CONSTRUCTION OF THE WORK, OR ANY COURSE OF CONDUCT, COURSE OF DEALING, STATEMENTS OR ACTIONS OR INACTIONS OF ANY PARTY.

**10.5. Prevailing Party; Attorneys' Fees.** In the event of any controversy, claim, dispute or litigation between the parties arising from or relating to this Contract (including, but not limited to, the enforcement of any indemnity provisions), the prevailing party shall be entitled to recover from the non-prevailing party all reasonable costs, expenses, paralegals' fees, experts' fees and attorneys' fees including, but not limited to, court costs and other expenses through all trial and appellate levels. In addition, the prevailing party shall be entitled to recover from the non-prevailing party all litigation costs associated with discovery, processing, management, hosting, and production of electronically stored information (ESI).

**10.6. Compliance with Laws.** The Contractor shall comply with all applicable laws, ordinances, rules, regulations, and lawful orders of public authorities in carrying out Services under this Agreement, and in particular shall obtain all required permits from all jurisdictional agencies to perform the Services under this Agreement at its own expense. Any mandatory clauses which are required by applicable law shall be deemed to be incorporated herein.

**10.7. Examination and Retention of Contractor's Records.**

**10.7.1.** The City or any of its duly authorized representatives shall, for five (5) years after final payment under this Contract, have access to and the right to examine any of the Contractor's books, ledgers, documents, papers, or other records involving transactions related to this Contract for the purpose of making audit, examination, excerpts, and transcriptions. In addition, the Contractor agrees to comply specifically with the provisions of Section 119.0701, Florida Statutes.

**10.7.2.** The Contractor agrees to include in any subcontractor contracts for this Project corresponding provisions for the benefit of City providing for retention and audit of records.

**10.7.3.** The right to access and examination of records stated herein and in any subcontracts shall survive termination or expiration of this Contract and continue until disposition of any mediation, claims, litigation or appeals related to this Project.

**10.7.4.** The City may cancel and terminate this Contract immediately for refusal by the Contractor to allow access by the City Manager or designees to any Records

pertaining to work performed under this Contact that are subject to the provisions of Chapter 119, Florida Statutes.

**10.8. Authorized Representative.**

**10.8.1.** Before commencing the Work, Contractor shall designate a skilled and competent authorized supervisor and representative (“Authorized Representative”) acceptable to City to represent and act for Contractor and shall inform City, in writing, of the name and address of such representative together with a clear definition of the scope of his authority to represent and act for Contractor. Contractor shall keep City informed of any subsequent changes in the foregoing. Such representative shall be present or duly represented at the Project site at all times when Work is actually in progress. All notices, determinations, instructions and other communications given to the authorized representatives of Contractor shall be binding upon the Contractor.

**10.8.2.** The Authorized Representative, project managers, superintendents and supervisors for the Project are all subject to prior and continuous approval of the City. If, at any time during the term of this Contract, any of the personnel either functionally or nominally performing any of the positions named above, are, for any reasonable cause whatsoever, unacceptable to the City, Contractor shall replace the unacceptable personnel with personnel acceptable to the City.

**10.9. Taxes.** Contractor shall pay all taxes, levies, duties and assessments of every nature which may be applicable to any Work under this Contract. The Contract Price and any agreed variations thereof shall include all taxes imposed by law at the time of this Contract. Contractor shall make any and all payroll deductions required by law. Contractor herein indemnifies and holds the City harmless from any liability on account of any and all such taxes, levies, duties and assessments.

**10.10. Utilities.** Contractor shall, at its expense, arrange for, develop and maintain all utilities at the Project to perform the Work and meet the requirements of this Contract. Such utilities shall be furnished by Contractor at no additional cost to City. Prior to final acceptance of the Work, Contractor shall, at its expense, satisfactorily remove and dispose of all temporary utilities developed to meet the requirements of this Contract.

**10.11. Safety.** Contractor shall be fully and solely responsible for safety and conducting all operations under this Contract at all times in such a manner as to avoid the risk of bodily harm to persons and damage to property and in full compliance with Occupational Safety and Health Act requirements and all other similar applicable safety laws or codes. Contractor shall continually and diligently inspect all Work, materials and equipment to discover any conditions which might involve such risks and shall be solely responsible for discovery and correction of any such conditions. Contractor shall have sole responsibility for implementing its safety program. City shall not be responsible for supervising the implementation of Contractor's safety program, and shall not have responsibility for the safety of Contractor's or its subcontractor's employees. Contractor shall maintain all portions of the Project site and Work in a neat, clean and sanitary condition at all times. Contractor shall assure that subcontractors performing Work comply with the foregoing safety requirements.

**10.12. Cleaning Up.** Contractor shall, at all times, at its expense, keep its Work areas in a neat, clean and safe condition. Upon completion of any portion of the Work, Contractor shall promptly remove all of its equipment, construction materials, temporary structures and surplus materials not to be used at or near the same location during later stages of Work. Upon completion of the Work and before final payment is made, Contractor shall, at its expense, satisfactorily dispose of all rubbish, unused materials and other equipment and materials belonging to it or used in the performance of the Work and Contractor shall leave the Project in a neat, clean and safe condition. In the event of Contractor's failure to comply with the foregoing, the same may be accomplished by City at Contractor's expense.

**10.13. Liens.** Contractor shall not permit any mechanic's, laborer's or materialmen's lien to be filed against the Project site or any part thereof by reason of any Work, labor, services or materials supplied or claimed to have been supplied to the Project. In the event such a lien is found or claimed against the Project, Contractor shall within ten (10) days after notice of the lien discharge the lien or liens and cause a satisfaction of such lien to be recorded in the public records of Miami-Dade County, Florida, or cause such lien to be transferred to a bond, or post a bond sufficient to cause the Clerk of the Circuit Court of Miami-Dade County, Florida, to discharge such lien pursuant to Chapter 713.24, F.S. In the event Contractor fails to so discharge or bond the lien or liens within such period as required above, City shall thereafter have the right, but not the obligation, to discharge or bond the lien or liens. Additionally, City shall thereafter have the right, but not the obligation, to retain out of any payment then due or to become due Contractor, one hundred fifty percent (150%) of the amount of the lien and to pay City 's reasonable attorneys' fees and costs incurred in connection therewith.

**10.14. Public Entity Crimes Affidavit.** Contractor shall comply with Section 287.133, Florida Statutes, and (Public Entity Crimes Statute) notification of which is hereby incorporated herein by reference, including execution of any required affidavit.

**10.15. Independent Contractor.** The Contractor is an independent contractor under the Contract. This Contract does not create any partnership nor joint venture. Services provided by the Contractor shall be by employees of the Contractor and subject to supervision by the Contractor, and not as officers, employees, or agents of the City. Personnel policies, tax responsibilities, social security and health insurance, employee benefits, purchasing policies and other similar administrative procedures, applicable to services rendered under the Contract shall be those of the Contractor.

**10.16. Notices/Authorized Representatives.** Any notices required by this Contract shall be in writing and shall be deemed to have been properly given if transmitted by hand-delivery, by registered or certified mail with postage prepaid return receipt requested, or by a private postal service, addressed to the parties (or their successors) at the addresses listed on the signature page of this Contract or such other address as the party may have designated by proper notice.

**10.17. Ownership and Access to Records and Audits.**

**10.17.1.** Contractor acknowledges that all inventions, innovations, improvements, developments, methods, designs, analyses, drawings, reports, compiled information, and all similar or related information (whether patentable or not) which



relate to Services to the City which are conceived, developed or made by Contractor during the term of this Contract ("Work Product") belong to the City. Contractor shall promptly disclose such Work Product to the City and perform all actions reasonably requested by the City (whether during or after the term of this Contract) to establish and confirm such ownership (including, without limitation, assignments, powers of attorney and other instruments).

**10.17.2.** Contractor agrees to keep and maintain public records in Contractor's possession or control in connection with Contractor's performance under this Contract. The City Manager or her designee shall, during the term of this Contract and for a period of five (5) years from the date of termination of this Contract, have access to and the right to examine and audit any records of the Contractor involving transactions related to this Contract. Contractor additionally agrees to comply specifically with the provisions of Section 119.0701, Florida Statutes. Contractor shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed, except as authorized by law, for the duration of the Contract, and following completion of the Contract until the records are transferred to the City.

**10.17.3.** Upon request from the City's custodian of public records, Contractor shall provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided by Chapter 119, Florida Statutes, or as otherwise provided by law.

**10.17.4.** Unless otherwise provided by law, any and all records, including but not limited to reports, surveys, and other data and documents provided or created in connection with this Contract are and shall remain the property of the City.

**10.17.5.** Upon completion of this Contract or in the event of termination by either party, any and all public records relating to the Contract in the possession of the Contractor shall be delivered by the Contractor to the City Manager, at no cost to the City, within seven (7) days. All such records stored electronically by Contractor shall be delivered to the City in a format that is compatible with the City's information technology systems. Once the public records have been delivered upon completion or termination of this Contract, the Contractor shall destroy any and all duplicate public records that are exempt or confidential and exempt from public records disclosure requirements.

**10.17.6.** Any compensation due to Contractor shall be withheld until all records are received as provided herein.

**10.17.7.** Contractor's failure or refusal to comply with the provisions of this section shall result in the immediate termination of this Contract by the City.

**10.17.8. Notice Pursuant to Section 119.0701(2)(a), Florida Statutes. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN**

OF PUBLIC RECORDS: ERIKA GONZALEZ, MMC, CITY CLERK,  
201 WESTWARD DRIVE, MIAMI SPRINGS, FL 33166, 305-805-  
5006, [gonzaleze@miamisprings-fl.gov](mailto:gonzaleze@miamisprings-fl.gov).

**10.18. E-Verify Affidavit.** In accordance with Section 448.095, Florida Statutes, the City requires all contractors doing business with the City to register with and use the E-Verify system to verify the work authorization status of all newly hired employees. The City will not enter into a contract unless each party to the contract registers with and uses the E-Verify system. The contracting entity must provide of its proof of enrollment in E-Verify. For instructions on how to provide proof of the contracting entity's participation/enrollment in E-Verify, please visit: <https://www.e-verify.gov/faq/how-do-i-provide-proof-of-my-participationenrollment-in-e-verify>. By entering into this Agreement, the Contractor acknowledges that it has read Section 448.095, Florida Statutes; will comply with the E-Verify requirements imposed by Section 448.095, Florida Statutes, including but not limited to obtaining E-Verify affidavits from subcontractors; and has executed the required affidavit attached hereto and incorporated herein.

## **11. SPECIAL CONDITIONS**

The following provisions in this Section 10 supersede any other provisions contained in this Contract only to the extent of any conflict with same. These provisions are particular to a given transaction and are transaction specific:

### **11.1. Unsatisfactory Personnel.**

**11.1.1.** Contractor must at all times enforce strict discipline and good order among its employees and subcontractors at the Project(s) site(s) and must not employ on any Work any unfit person or anyone not skilled in the Work to which they are assigned.

**11.1.2.** The City may make written request to the Contractor for the prompt removal and replacement of any personnel employed or retained by the Contractor, or any or Subcontractor engaged by the Contractor to provide and perform services or Work pursuant to the requirements of the Contract Documents. The Contractor must respond to the City within five (5) calendar days of receipt of such request with either the removal and replacement of such personnel or written justification as to why that may not occur. The City will make the final determination as to the removal of unsatisfactory personnel from the Work. The Contractor agrees that the removal of any of such individual(s) does not require the termination or demotion of said individual(s).

**11.2. Hours of Work.** Contractor shall conform to and obey all applicable laws, regulations, or ordinances with regard to labor employed, hours of Work and Contractor's general operations. Contractor shall conduct its operations so as not to interfere with or close any thoroughfare, without the written consent of the City or governing jurisdiction. Work is anticipated to be performed Monday through Friday in accordance with the requirements and limitations of applicable law including, without limitation, the City Code

of Ordinances. The Contractor shall not perform Work beyond the time and days provided above without the prior written approval of the City.

**11.3. Maintenance of Traffic.** Whenever required by the scope of Work, by federal, state, or local law, or requested by the City to protect the public health, safety, and welfare, a Maintenance of Traffic (“MOT”) must be performed in accordance with the applicable FDOT Index Numbers (600 Series) and as further stated herein. The manual on Uniform Traffic Control Devices for Streets and Highways (U.S. Department of Transportation, FHWA), must be followed in the design, application, installation, maintenance and removal of all traffic control devices, warning devices and barriers necessary to protect the public and workmen from hazards with the Project limits. Pedestrian and vehicular traffic must be maintained and protected at all times. Prior to commencement of the Work, Contractor must provide the City with a proposed MOT plan for review. The City may require revisions to the proposed MOT plan. The MOT plan must be updated by the Contractor every two weeks. Failure to provide an MOT plan may result in the issuance of a stop work order. The Contractor will not be entitled to additional Contract Time for delays resulting from its failure to provide the required MOT plan.

**11.4. Royalties and Patents.** All fees, royalties, and claims for any invention, or pretended inventions, or patent of any article, material, arrangement, appliance, or method that may be used upon or in any manner be connected with the Work or appurtenances, are hereby included in the prices stipulated in the Contract for said Work.

**11.5. Substitutions.** Substitution of any specified material or equipment requires the prior written acceptance of the Project Consultant. It is the sole responsibility of the Contractor to provide sufficient information and documentation to the Project Consultant to allow for a thorough review and determination on the acceptability of the substitution. Approval of a substitution does not waive or mitigate the Contractor’s responsibility to meet the requirements of the Contract Documents. The City may require an adjustment in price based on any proposed substitution.

**11.6. Severe Weather Preparedness.** During such periods of time as are designated by the United States Weather Bureau or Miami-Dade County as being a severe weather event, including a hurricane watch or warning, the Contractor, at no cost to the City, must take all precautions necessary to secure any Work in response to all threatened storm events, regardless of whether the Contractor has been given notice of same, in accordance with the Miami-Dade County Code. Compliance with any specific severe weather event or alert precautions will not constitute additional work. Suspension of the Work caused by a threatened or actual storm event, regardless of whether the City has directed such suspension, will entitle the Contractor to additional Contract Time as non-compensable, excusable delay.

**11.7. American Rescue Plan Act Contract Conditions.** The Contractor acknowledges that the Work may be fully or partially funded utilizing Coronavirus State and Local Fiscal Recovery Funds allocated to the City pursuant to the American Rescue Plan Act (“ARPA”). Towards that end, the Contractor shall be required to comply with all laws, rules, regulations, policies, and guidelines (including any subsequent amendments to such laws, regulations, policies, and guidelines) required by ARPA, as

further detailed in the ARPA Contract Conditions. If compliance with the ARPA Addendum is required, the City shall select this box: .

**11.8. Grant Funding.** The Contractor acknowledges that the Work may be fully or partially funded utilizing funds from the grants listed below (each a “Grant”). Accordingly, the Contractor warrants and represents that it has reviewed the terms and conditions for each Grant and will perform the Work in accordance with the terms and conditions of the Grant. If the Work will be funded utilizing Grant funds, the City shall select this box: .

Grant Title	Grant Agreement Exhibit

If the Work will be funded utilizing Grant funds, the City shall select this box: .

**11.9. DBE Contract Assurance.**

**11.9.1.** The City affirms it has encouraged women-owned, minority-owned, and disadvantaged businesses of the Project and be responsive to the opportunity of the award of this Contract.

**11.9.2.** Contractor, or any subcontractor performing Work under this Contract, shall not discriminate on the basis of race, color, national origin, or sex in the performance of this Contract. Contractor shall carry out all applicable requirements of 49 CFE Part 26 in the award and administration of this Contract. Failure by the Contractor to carry out these requirements is a material breach of this Contract, which may result in the termination of this Contract or such other remedy as the City deems appropriate.

**11.10. Scrutinized Companies.**

**11.10.1.** Contractor certifies that it and its subcontractors are not on the Scrutinized Companies that Boycott Israel List. Pursuant to Section 287.135, F.S., the City may immediately terminate this Agreement at its sole option if the Contractor or its subcontractors are found to have submitted a false certification; or if the Contractor, or its subcontractors are placed on the Scrutinized Companies that Boycott Israel List or is engaged in the boycott of Israel during the term of the Agreement.

**11.10.2.** If this Agreement is for more than one million dollars, the Contractor certifies that it and its subcontractors are also not on the Scrutinized Companies with Activities in Sudan, Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria as identified in Section 287.135, F.S. Pursuant to Section 287.135, F.S., the City may immediately terminate this Agreement at its sole option if the Contractor, its affiliates, or its subcontractors are found to have submitted a false certification;

or if the Contractor, its affiliates, or its subcontractors are placed on the Scrutinized Companies with Activities in Sudan List, or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or engaged with business operations in Cuba or Syria during the term of the Agreement.

**11.10.3.** The Contractor agrees to observe the above requirements for applicable subcontracts entered into for the performance of work under this Agreement.

**11.10.4.** As provided in Subsection 287.135(8), F.S., if federal law ceases to authorize the above-stated contracting prohibitions then they shall become inoperative.

DRAFT



**E-VERIFY AFFIDAVIT**

In accordance with Section 448.095, Florida Statutes, the City requires all contractors doing business with the City to register with and use the E-Verify system to verify the work authorization status of all newly hired employees. The City will not enter into a contract unless each party to the contract registers with and uses the E-Verify system.

**The contracting entity must provide of its proof of enrollment in E-Verify.** For instructions on how to provide proof of the contracting entity’s participation/enrollment in E-Verify, please visit: <https://www.e-verify.gov/faq/how-do-i-provide-proof-of-my-participationenrollment-in-e-verify>

By signing below, the contracting entity acknowledges that it has read Section 448.095, Florida Statutes and will comply with the E-Verify requirements imposed by it, including but not limited to obtaining E-Verify affidavits from subcontractors.

**Check here to confirm proof of enrollment in E-Verify has been attached to this Affidavit.**

In the presence of:

Signed, sealed and delivered by:

\_\_\_\_\_  
Witness #1 Print Name: \_\_\_\_\_

\_\_\_\_\_  
Print Name: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Title: \_\_\_\_\_

\_\_\_\_\_  
Witness #2 Print Name: \_\_\_\_\_

\_\_\_\_\_  
Entity Name: \_\_\_\_\_

**ACKNOWLEDGMENT**

State of Florida  
County of \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by \_\_\_\_\_ (name of person) as \_\_\_\_\_ (type of authority) for \_\_\_\_\_ (name of party on behalf of whom instrument is executed).

\_\_\_\_\_  
Notary Public (Print, Stamp, or Type as Commissioned)

- \_\_\_\_\_ Personally known to me; or
- \_\_\_\_\_ Produced identification (Type of Identification: \_\_\_\_\_)
- \_\_\_\_\_ Did take an oath; or
- \_\_\_\_\_ Did not take an oath

**NOTICE TO PROCEED**

Dated: \_\_\_\_\_, 20\_\_

To: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Project Name: \_\_\_\_\_

You are hereby notified that the Contract Times under the above Contract will commence to run on \_\_\_\_\_, 2023. By that date, you are to start performing your obligations under the Contract Documents. In accordance with Article 2 of the Contract, the dates of Substantial Completion and completion and readiness for final payment are \_\_\_\_\_, 2023 and \_\_\_\_\_, 2023, \_\_\_\_/\_\_\_\_ days respectively.

Before you may start any Work at the site, Article 6 provides that you must deliver to the City (\_\_\_ check here if applicable, with copies to \_\_\_\_\_ and other identified additional insureds) Certificates of Insurance in accordance with the Contract Documents.

In addition, before you may start any Work at the site, you must: (add any additional requirements)

\_\_\_\_\_  
\_\_\_\_\_

**CITY OF MIAMI SPRINGS**

By: \_\_\_\_\_  
William Alonso, CPA, CGFO  
City Manager

**ACCEPTANCE OF NOTICE TO PROCEED**

**[INSERT NAME OF CONTRACTOR].**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_





## MEMORANDUM

To: Honorable Mayor and Councilmembers of the City of Miami Springs  
From: Haydee Sera, City Attorney  
Date: February 27, 2023  
RE: City Manager Retirement and Selection Process for New City Manager

### A. Introduction.

On February 14, 2023, City Manager William Alonso announced his retirement and resignation from the position of City Manager effective May 31, 2023. On February 15, 2023, the City, through its Human Resources Department, advertised the position of Finance Director. This memorandum is intended to provide an overview of the City Manager's powers, duties, and responsibilities as well as guidance to the City Council on processes for selecting a new City Manager.

### B. City Charter and Code Requirements Pertaining to the City Manager.

Article IV of the City Charter pertains to the City Manager. Section 4.01(1) of the Charter provides that the City Manager be appointed by a 3/5 vote of the City Council. By Charter, the City Manager is responsible to the Council for the administration of all City affairs placed in his charge by or under the Charter or by direction of the City Council.<sup>1</sup> The City Council establishes by resolution the conditions of employment prior to an applicant assuming the duties of the office of City Manager.<sup>2</sup> The compensation and terms of employment of the City Manager will be set forth in the resolution appointing the manager.<sup>3</sup> The City Manager is not required to be a resident of the City or the State of Florida at the time of appointment, but may only reside outside of the City while in office with the Council's approval.<sup>4</sup>

The City Manager is the chief administrative officer of the City.<sup>5</sup> The powers, duties, and responsibilities of the City Manager are set forth in Section 4.05(1)(a)-(g) of the City Charter as follows:

- (a) To insure the compliance with all laws, provisions of this charter, and acts of the Council required to be enforced by the manager or by the officers and employees subject to his direction and supervision.
- (b) To appoint and when he deems it necessary for the good of the service, suspend and remove all city employees and appointive administrative officers provided for by and under this charter, except as otherwise provided by law, this charter, personnel rules or collective bargaining agreements wherein the process of removal may be otherwise provided. He may authorize any administrative officer subject to his direction and

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<sup>1</sup> See Section 4.01(1) of the Charter

<sup>2</sup> *Id.*

<sup>3</sup> See Section 4.03 of the Charter

<sup>4</sup> See Section 4.04 of the Charter

<sup>5</sup> See Section 4.05(1) of the Charter

supervision, to exercise these powers with respect to subordinates in the officer's department, office or agency.

- (c) To appoint an assistant City Manager.
- (d) To attend all meetings of the City Council with the right to take part in the discussion, but having no vote.
- (e) To recommend to the City Council for adoption, such measures as he may deem necessary or expedient. The Council may adopt, reject, or modify the recommendations. The manager shall be bound by the actions of the Council.
- (f) To submit to the City Council an annual budget and to keep the Council fully advised as to the current financial situation and needs of the city.
- (g) To perform such other duties as are specified in this charter or as may be required by Council.

Additional powers, duties, and responsibilities of the City Manager are set forth in Section 4.05(2)-(5) of the City Charter:

- (2) Except as otherwise provided by this charter or by general law, the City Manager will be responsible for the supervision and direction of all administrative departments, employees, agencies or offices of the city. All departments, offices, and agencies under the direction and supervision of the manager shall be administered by an officer appointed by and subject to the direction and supervision of the manager. With the consent of the Council the manager may serve as the head of one or more such departments, offices, or agencies or may appoint one person as the head of 2 or more of said departments, offices, or agencies.
- (3) The City Manager shall account to the City Council for the conduct and acts of the several departments, their officers and employees as now existing, or to be created, and he shall have supervision and control of the heads of the said departments and said officers shall be accountable to the City Manager for the conduct and acts of their department.
- (4) The City Manager may at any time require the head of any department of the city now existing or to be created, to submit reports relating to the affairs of the department and may at any time investigate the records and works of the said departments.
- (5) The City Manager may submit oral reports or if requested by a  $\frac{3}{5}$  vote of the Council, written reports on the finances and administrative activities of the city and make such other reports as the Council may require concerning the operation of the city departments, offices, and agencies subject to his direction and supervision.

In addition to the powers, duties, and responsibilities of the City Manager provided in the City Charter, Section 30-05 of the City Code provides additional duties of City Manager.

#### C. Process for Selection of a New City Manager

The City Charter and the City Code do not dictate a process to be followed in selecting a new City Manager and there is no legal requirement to conduct a search for a new City Manager. Accordingly, it is within the Council's discretion, as the body that appoints the City Manager, to set the process. In some municipalities, the governing body determines that a search firm should be engaged to assist with the manager selection process. Other times, the governing body finds that the municipality's in-house Human Resources Department can conduct the search and liaise with the

governing body to select a manager. In addition, the City Charter and Code do not provide minimum qualifications for the position. For reference, a copy of the qualifications advertised for the City Manager position in 2011 are attached for Council's review.

On February 27, 2023, the City Council should:

- (1) provide direction on which method should be utilized to select a new manager (i.e., hire a search firm or conduct search via in-house Human Resources Department);
- (2) establish minimum employment requirements for a new City Manager to be utilized in search; and
- (3) develop a timeline for selection of a new City Manager.

In the interest of providing the Council timely information and the ability to act swiftly, the administration is obtaining proposals from search firms capable of assisting the Council in the selection process if that is the process the Council would like to follow. As of February 22, 2023, however, the proposals are not available. In addition, as noted above, the City's Human Resources Director is available to assist in the selection process, if needed.

#### D. PROPOSED TIMELINE

The following timeline is designed to help the Council understand what the manager selection time frame could look like, but the timeline is completely within the Council's discretion to modify as it deems appropriate:

February 27, 2023: Council to provide direction on method for selecting new manager. If the Council desires to utilize the services of a search firm and proposals are available, the Council should authorize the City Manager to negotiate and execute an agreement with the selected firm consistent with its proposal in order to begin the search as soon as possible. The Council should also provide minimum employment requirements for new manager to be utilized in search and develop a timeline for selection of a new City Manager.

April 4, 2023: City General and Special Election

April 24, 2023: Tentative date for Council to evaluate potential candidate resumes and narrow down list for interviews

April 25 to May 2, 2023: Tentative date for Council to conduct candidate interviews

May 8, 2023: Tentative date for Council to designate a member of Council to negotiate, with the assistance of the City Attorney, an employment agreement with the top-ranked candidate

May 22, 2023: Tentative date for Council to appoint new City Manager by resolution and approve employment agreement

May 31, 2023: Effective date of City Manager William Alonso's retirement.

#### Attachments:

- Quotes/Proposals from Search Firms (to be provided)
- Qualifications used for 2011 search for City Manager



*CITY OF MIAMI SPRINGS*  
*Human Resources Department*

**NOTICE OF EMPLOYMENT**  
**CITY MANAGER**

**SALARY RANGE: \$100,000 to DOQ**

The City is seeking a City Manager to oversee the city's day-to-day operations. The City has approximately 125 fulltime employees and a total budget of \$18 million. The City Manager is appointed by the City Council, which consists of the mayor and four council members, and is responsible for 12 city departments which include: City Manager's Office, I.T., Building & Code Compliance, Planning & Zoning, Finance & Procurement, Human Resources & Risk Management, Public Works & Sanitation, Parks & Recreation, Elderly Services, Golf & Country Club, and Police.

**REQUIREMENTS:**

- Master's Degree and three (3) years experience; or a Bachelor's Degree in Public Administration or Business Administration with five (5) years experience, or progressive experience in local government of at least 5 (years).
- Should have management experience in the State of Florida

**CHARACTERISTICS**

- Should possess strong financial, economic development management, human resources, and communication skills

**UPON OFFER OF EMPLOYMENT, MUST PASS EXTENSIVE BACKGROUND CHECK, DRUG TESTING AND PRE-EMPLOYMENT MEDICAL EXAM.**

**VETERANS PREFERENCE WILL BE AWARDED UNDER APPLICABLE STATE AND FEDERAL LAW.**

**PLEASE SEND RESUMES TO LORETTA M. BOUCHER, HR DIRECTOR: CITY OF MIAMI SPRINGS, HUMAN RESOURCES DEPARTMENT, 201 WESTWARD DRIVE, MIAMI SPRINGS, FL, 33166. PURSUANT TO FLORIDA'S OPEN RECORDS LAW, ALL RESUMES ARE SUBJECT TO PUBLIC DISCLOSURE. ALL RESUMES MUST BE RECEIVED NO LATER THAN 4:00 PM ON FRIDAY, SEPTEMBER 30, 2011.**

ALCOHOL/DRUG-FREE WORKPLACE

AN EQUAL OPPORTUNITY EMPLOYER MALE/FEMALE/DISABLED/VETERAN