



**REVISED**

**CITY OF MIAMI SPRINGS, FLORIDA**

**Mayor Maria Puente Mitchell**

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

**Councilman Jorge Santin  
Councilman Victor Vazquez, Ph.D.**

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

**CITY COUNCIL REGULAR MEETING AGENDA**

**Monday, April 22, 2024 – 7:00 p.m.**

**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) Miami-Dade Fire Rescue Annual Report by Fire Chief Raied "Ray" Jadallah
  - B) Presentation by Caballero Fierman Llerena + Garcia, LLP on a) Annual Comprehensive Financial Report (ACFR) for Fiscal Year ending September 30, 2023 and b) Communications with those charged with governance report
  - C) Announcing City Hall Lobby Artist of the Month for April 2024 – Students from ISAAC Academy
  - D) Recognizing STEAM winner from Miami Springs Elementary – 1<sup>st</sup> Grader Ashely Hernandez
- 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) March 20, 2024 – Workshop

B) April 8, 2024 – Regular Meeting

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

**8. Public Hearings:**

A) **Resolution** – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Approving A Final Plat Application By Enclave At Miami Springs, LLC For Property Located At 1101 Wren Avenue (Folio Number 05-3024-017-0010); Providing For Conditions; Providing For Violations; Providing For Authorization; Providing For Recording; And Providing For An Effective Date

**9. Consent Agenda:**

A) **Resolution** – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Approving The Purchase Of Garbage Containers From Rehrig Pacific Company In An Amount Not To Exceed \$11,716 Utilizing The Terms And Conditions Of Miami-Dade County Contract No. 00254 Pursuant To Section 31-11(E)(5) Of The City Code; Providing For Authorization; And Providing For An Effective Date

B) **Resolution** – A Resolution Of The City Council Of The City Of Miami Springs, Florida, Approving An Interlocal Agreement With Miami-Dade County Relating To On-Demand Transportation Services; Providing For Authorization; And Providing For An Effective Date

**10. Old Business: None.**

**11. New Business:**

A) **Presentations/Resolution** – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Selecting \_\_\_\_\_ For Professional Tennis Management And Operation Services For The Miami Springs Tennis Center Pursuant To Request For Proposals No. 01-23/24; Providing For Authorization; And Providing For An Effective Date

B) **Ordinance – First Reading** – An Ordinance Of The Mayor And The City Council Of The City Of Miami Springs, Florida, Comprehensively Amending The City Code Of Ordinances To Allow Notice By Publication To Be Made In Any Manner Permitted Under Florida Law, Including Through Publicly Accessible Websites; Providing For Severability; Providing For Conflicts; Providing For Codification; And Providing For An Effective Date

**12. Other Business:**

A) Request by MS Little League President Fred Gonzalez to accept a Douglas Orr Plumbing donation for \$15,000 to Miami Springs Little League to help build out the Hit Zone at Prince Field replacing the old batting cage; in exchange for the donation, Douglas Orr Plumbing receives signage that will credit Douglas Orr Plumbing as the provider of the Hitting Zone: "MSLL Hit Zone powered by Douglas Orr Plumbing."

B) Update by Silvia Vargas, City Planner, on the status of the timeline for the NW 36 St/Abraham Tract (aka "Activate Southeast Springs") process

C) Request by Staff for discussion on trash and garbage pick up

D) Request by Mayor Mitchell to discuss consideration of ballot question on elected officials' terms

E) Request by Councilman Santin for the City Council to consider and approve the first Miami Springs Centennial Event on November 4, 2024 "The Glenn Curtiss Vintage Motorcycle and Car Show"

**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, April 22, 2024 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 AND/OR PARTICIPATE IN THE MEETING**

- **ZOOM:** Meeting ID 863-9512-4146
- **YouTube:** <https://www.youtube.com/channel/UC2at9KNnqUxZRSw1UkhdHLQ/featured>
- **From your computer/mobile device:** <https://www.miamisprings-fl.gov/meetings>

**CALL IN TO THE PUBLIC MEETING**

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

*(Alternatively, you may also dial the phone numbers below to join the meeting:  
1 (646) 558 8656, 1 (301) 715 8592, 1 (312) 626 6799, 1 (669) 900 9128, 1 (253) 215 8782,  
1 (346) 248 7799) then input the Meeting ID: 863-9512-4146, followed by #.*

**There is no participant ID. Press # again.**

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

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

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

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

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

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

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



Please be sure to be in a quiet area to avoid unnecessary noise. Please provide the following information before delivering your comments: Your Name, Address, if you are a hired Consultant or City Employee, and/or if you are engaged in Lobbying Activities and/or representing an organization.

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

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

#### **PUBLIC RECORDS**

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

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

**IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD, AGENCY, OR COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING OR HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE, HE OR SHE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.**

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

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

#### **LOBBYING ACTIVITIES**

In accordance with Section 33-01 of the City Code, adopting Section 2-11.1(s) of the Miami-Dade County Code, any person engaging in lobbying activities, as defined therein, must register at the City Clerk's Office before addressing the City Council on the agenda items or engaging in lobbying activities. Specifically, all persons, firms or corporations employed or retained by a principal who seeks to encourage the passage, defeat, or modifications of (1) ordinance, resolution, action or decision of the City Council; (2) any action, decision, recommendation of any City Board or Committee; or (3) any action, decision or recommendation of City personnel during the time period of the entire decision-making process on such action, decision or recommendation which will be heard or reviewed by the City Council, or a City Board or Committee shall register with the City before engaging in any lobbying activities on forms prepared for this purpose and shall state under oath his or her name, business address, the name and business address of each person or entity which has employed said registrant to lobby, and the specific issue on which he or she has been employed to lobby. A copy of the lobbyist registration form is available from the Office of the City Clerk and online at: <https://www.miamisprings-fl.gov/cityclerk/lobbyist-registration-form-0>.

**Have questions or need additional information?**

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

**Call:** 305-805-5006

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



# 2023

## Annual Comprehensive Financial Report



**City of Miami Springs Fiscal Year Ending  
September 30th, 2023  
Prepared By: Finance Department**





**CITY OF MIAMI SPRINGS, FLORIDA**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

SEPTEMBER 30, 2023

DRAFT

Prepared by:

THE FINANCE DEPARTMENT

**CITY OF MIAMI SPRINGS, FLORIDA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
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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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# CITY OF MIAMI SPRINGS



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

April XX, 2024

To the Citizens of the City of Miami Springs:

It is our pleasure to submit the Annual Comprehensive Financial Report (ACFR) for the City of Miami Springs, Florida, for the fiscal year ending September 30, 2023, 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, elderly 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 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 fiscal year 2023 assessed property values increased to \$1,605,558,349 or an increase of approximately \$155.8 million or 10.7% from the \$1,449,806,131 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.

Subsequent to year end, the City signed a new three-year agreement with its police union through fiscal year 2026, while in fiscal year 2022 the City signed a new three-year agreement with the new Lieutenants union that was established in fiscal year 2022.

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 fiscal year 2023 is \$7,405,686 or approximately \$1,654,404 higher than our required minimum of \$5,751,282 in order to meet the 25% requirement. In accordance with this adopted policy, the City complied with the 25% requirement at the end of fiscal year 2023.

The City continues 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 fiscal year 2021 and fiscal year 2022 the city was allocated approximately \$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.

In fiscal year 2022, the City received State funding during the legislative session as follows: \$750,000 for the replacement of an aging pump house located in downtown Hook Square Station adjacent to the C-6 canal, \$2 million for the South Drive Stormwater/Road Improvement Project, an extra \$2 million earmarked for the Oakwood/East Drive stormwater project, and \$750,000 allocated 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 87.

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 2023 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 2023, the City earned \$385,425 in investment income, as compared to \$22,005 earned in fiscal year 2022.

### **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, 2023.

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 as of September 30, 2023 was \$3,712,000.

## **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 as of September 30, 2023 was \$47,372.

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 as of September 30, 2023 was \$4,250,000.

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, 2023 was \$936,802.

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 \$79,006 on November 2, 2023. The balance as of September 30, 2023 was \$79,006.

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 \$29,320 commencing on February 1, 2020 and ending with the final payment of \$29,320 on November 1, 2024. The balance as of September 30, 2023 was \$144,297.

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 as of September 30, 2023 was \$425,057.

### **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 fiscal year 2023 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 (batting cages and shade canopies). 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 year's appropriations. Many of the initiatives will be completed in fiscal year 2024.

The Oakwood/East Drive Project, Hook Square pump station replacement and South Drive Stormwater projects are scheduled to commence in fiscal year 2024 using State appropriations as outlined above.

For fiscal year 2024, the City requested State funding during the legislative session as follows: \$1 million for Miller Drive Roadway improvements, \$1 million for Forrest Drive Stormwater and Flood Mitigation improvements, \$750,000 for Senior Supplemental Meals and Services, \$250,000 for an update to the City's Stormwater Master Plan and \$200,000 for constructing a new World War I memorial monument project.

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 audit of the City in a responsible and progressive manner. Finally, we would also like to thank the various 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,

Juan Carlos Jimenez, ICMA  
City Manager

Christopher Chiocca, CPA  
Finance Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Miami Springs  
Florida**

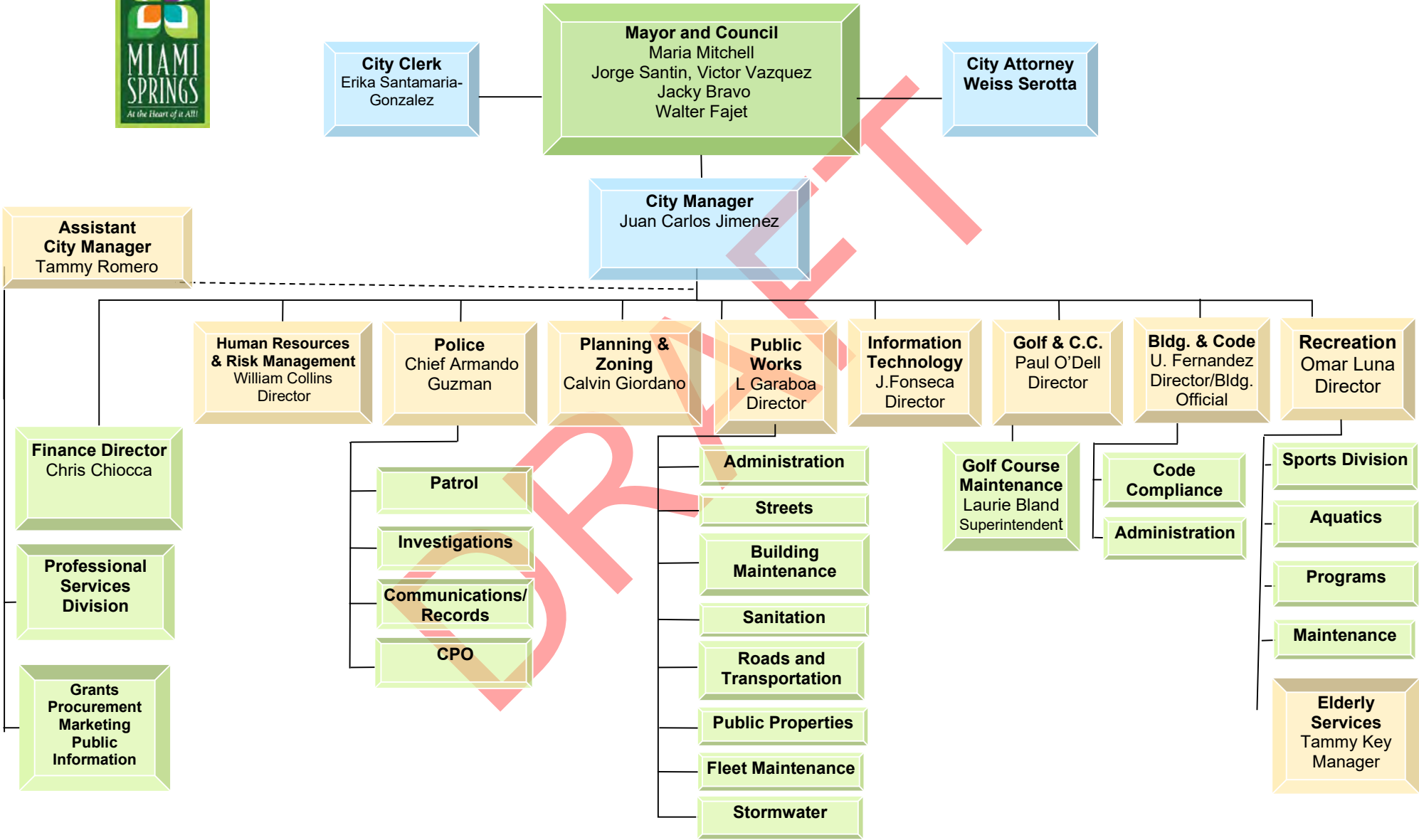
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2022

*Christopher P. Morill*

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: Walter Fajet

Councilman: Jorge Santin

Councilman: Victor Vasquez

## **CITY MANAGER**

Juan Carlos Jimenez, ICMA-CM

## **FINANCE DIRECTOR**

Christopher Chiocca, CPA

## **CITY ATTORNEY**

Weiss, Serotta, Helfman

## **CITY CLERK**

Erika Gonzalez Santamaria

## **ASSISTANT CITY MANAGER**

Tammy Romero

## **EXTERNAL AUDITORS**

Caballero Fierman Llerena & Garcia, LLP

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**FINANCIAL SECTION**

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**INDEPENDENT AUDITORS' REPORT**

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April XX, 2024

To the Honorable Mayor, Members of the City Council and City Manager  
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, 2023, 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, 2023, 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 our audit opinions.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 auditors' 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 4–20 and 78–86 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 considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### **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 and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.550, Rules of the Auditor General, are presented for purposes 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 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and 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 April XX, 2024, 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 City's internal control over financial reporting and compliance.

Very truly yours,

*DRAFT*

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, 2023**

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, 2023. 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 \$38.8 million (net position). Unrestricted net position was \$5,521,548 compared to a surplus of approximately \$6.0 net position at the end of fiscal year 2022.
- The City's total net position decreased by \$406,482 from \$40,074,412 in fiscal year 2022 to \$40,344,723 in fiscal year 2023. The increase is attributable to the overall decrease of \$175,556 from the City's business-type activities, and an decrease of \$230,926 in net position of the governmental activities.
- During the year, the City had expenditures that were \$4,659,713 greater than the \$25 million generated in tax and other revenues for governmental funds.
- The business-type activities for the City recognized an operating loss before non-operating revenues, expenses, and transfers of \$348,700.
- The General Fund's fund balance increased by \$110,530 for the fiscal year ended September 30, 2023; this increase was primarily due to revenues in excess of budget and lower than expected expenditures.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was approximately \$7.4 million, or approximately 40% of total General Fund expenditures. The nonspendable fund balance was \$674,550 and the committed fund balance was \$180,768.
- The City's total debt increased by approximately \$2.4 million (net of principal payments on existing debt). This increase was due primarily to the new golf course renovation note.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2023**

**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:

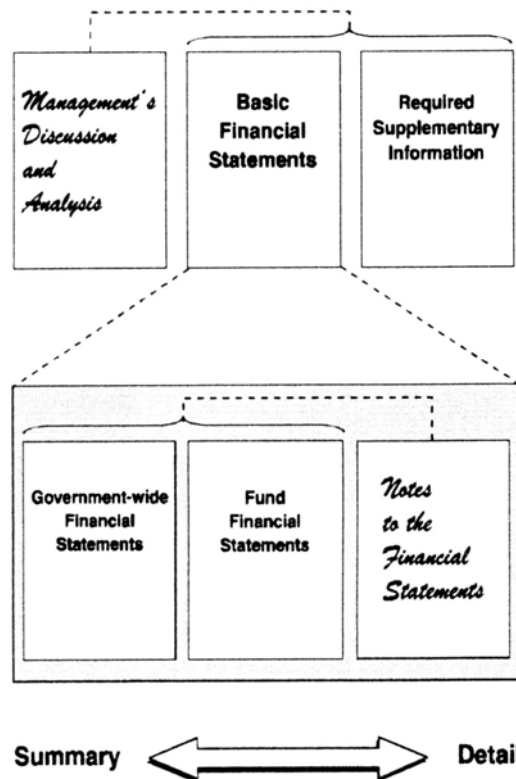
- The first two statements are *government-wide financial statements* that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the City government, reporting the City's 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, 2023**

**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 governmental 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, 2023**

**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 solid waste 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 32-77 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 78-86 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 87 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 0.8% between fiscal years 2022 and 2023 (see Table 1).

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2023**

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

**Governmental Activities**

The net position for the City's governmental activities decreased by \$230,926 or 0.6% to \$38.1 million which is attributable to current year operations. The largest portion of the City's governmental net position, \$26.2 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 (\$6.4 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* is \$5.5 million.

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

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2022	2023	2022	2023	2022	2023	2022-2023
Current and other assets	\$ 26.7	\$ 16.9	\$ 0.8	\$ 0.2	\$ 27.5	\$ 17.1	-37.8%
Capital assets	34.9	39.4	2.4	2.2	37.3	41.6	11.5%
<b>Total assets</b>	<b>61.6</b>	<b>56.3</b>	<b>3.2</b>	<b>2.4</b>	<b>64.8</b>	<b>58.7</b>	<b>-9.4%</b>
<b>Deferred outflows</b>	<b>1.8</b>	<b>7.9</b>	<b>0.2</b>	<b>0.6</b>	<b>2.0</b>	<b>8.5</b>	<b>325.0%</b>
Long-term debt	12.8	19.7	0.7	0.9	13.5	20.6	52.6%
Other liabilities	4.0	4.4	0.3	0.5	4.3	4.9	14.0%
<b>Total liabilities</b>	<b>16.8</b>	<b>24.1</b>	<b>1.0</b>	<b>1.4</b>	<b>17.8</b>	<b>25.5</b>	<b>43.3%</b>
<b>Deferred inflows</b>	<b>8.2</b>	<b>2.0</b>	<b>0.6</b>	<b>0.1</b>	<b>8.8</b>	<b>2.1</b>	<b>-76.1%</b>
Net position							
Net Investment in capital assets	24.2	26.2	2.4	2.3	26.6	28.5	7.1%
Restricted	8.1	6.4	-	-	8.1	6.4	-21.0%
Unrestricted	6.0	5.5	(0.7)	(0.8)	5.3	4.7	-11.3%
<b>Total net position</b>	<b>\$ 38.3</b>	<b>\$ 38.1</b>	<b>\$ 1.7</b>	<b>\$ 1.5</b>	<b>\$ 40.0</b>	<b>\$ 39.6</b>	<b>-1.0%</b>

At the end of the current fiscal year, the City was able to report positive balances in two of the three categories of net position for its governmental activities and business-type activities.

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

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

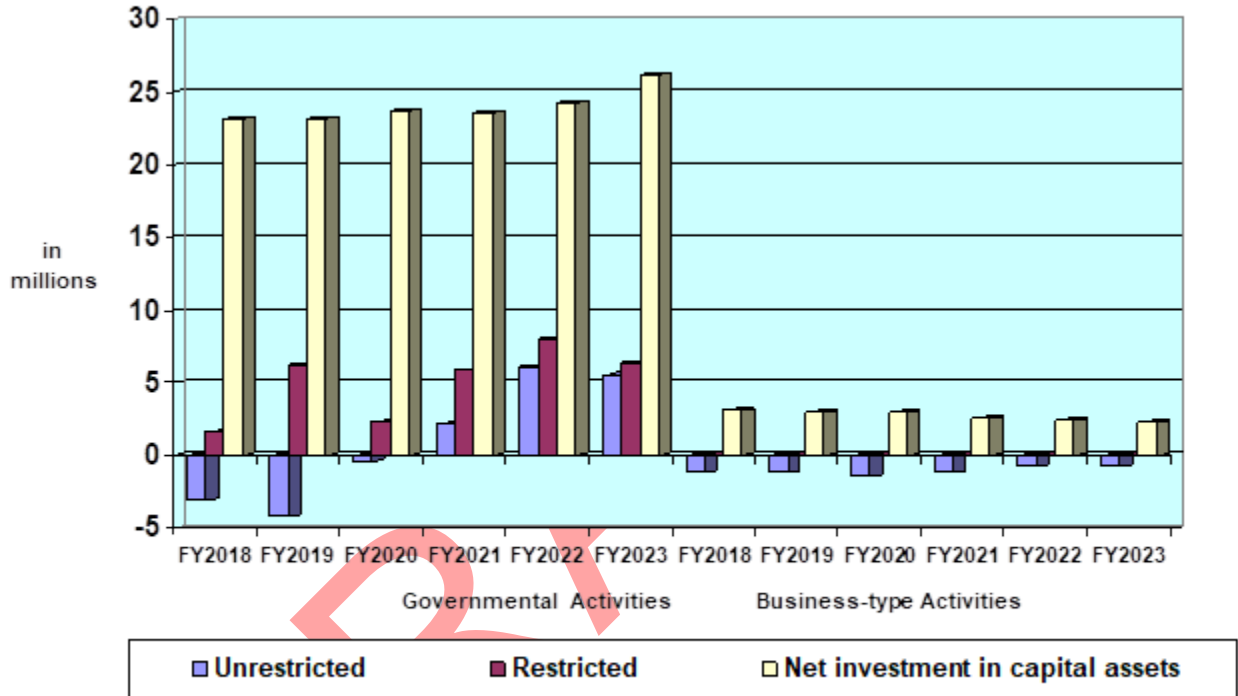
**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2023**

**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 decreased by \$230,926 to approximately \$38.1 million for the current fiscal year. This indicates that ongoing expenses were greater than ongoing revenues.

The City's total revenues decreased by 6.2% to \$27.1 million (see Table 2). This decrease was due primarily to the decrease in capital grants related to American Rescue Plan funding received in fiscal year 2022.

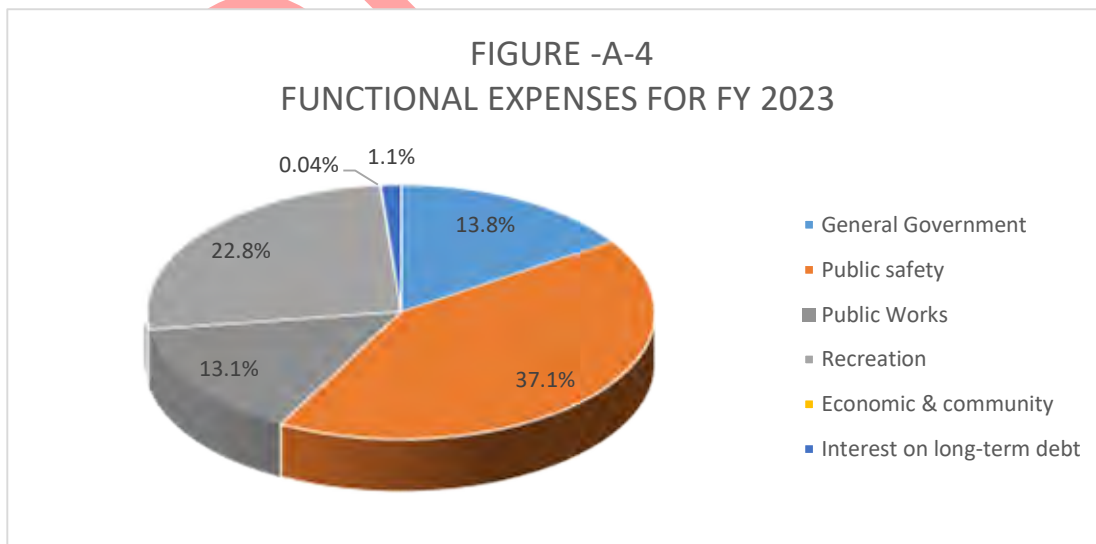
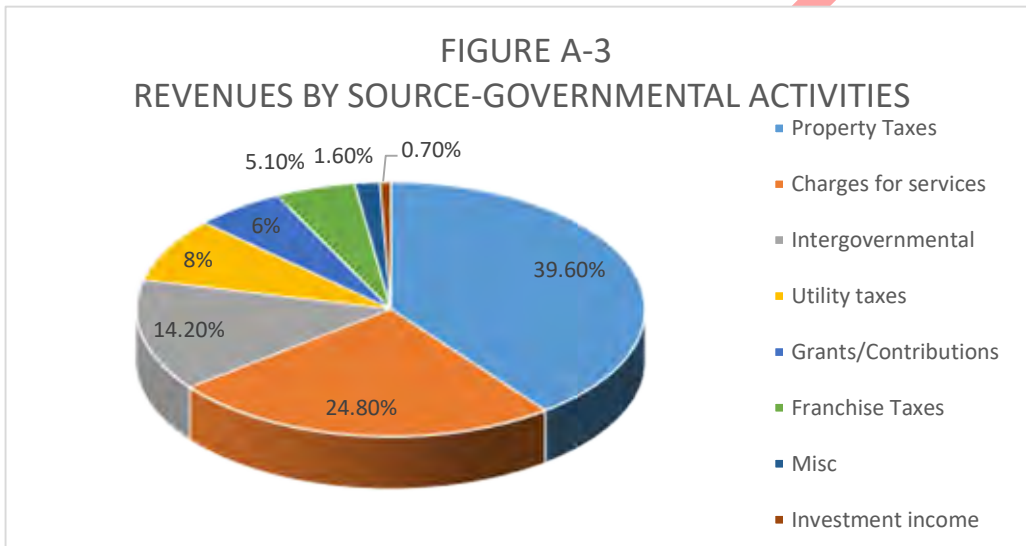
**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2023**

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

**Governmental Activities (Continued)**

Approximately 39.6% 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 24.8% comes from fees charged for services, and 5.7% comes from federal, state and local aid. Total costs of all programs and services increased by approximately 26% for fiscal year 2023 (see Table 3).

The City's expenses cover a range of services; with about 49.2% related to public safety and business-type activities (see Figure A-4).



**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2023**

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

**Governmental Activities (Continued)**

Revenues for the City's governmental activities decreased 6.2% (from \$26.0 million to \$24.0 million), while the expenses increased from \$19.2 million to \$24.2 million. The decrease in net position for governmental activities was \$230,926 in 2023. This compares to an increase of \$6,732,431 in 2022. Key elements of the 2023 revenue decreases are as follows:

- Capital grants and contributions decreased by \$2.9 million due to the funding for the golf course renovation and other ongoing projects.

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

- All expense categories increased due to increased operating costs, and the adjustment related to the net pension liability.

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

	Governmental Activities		Business-type Activities		Total		Total Percentage Change
	2022	2023	2022	2023	2022	2023	2022-2023
<b>Revenues</b>							
Program revenues							
Charges for services	\$ 5.8	\$ 6.0	\$ 2.9	\$ 2.9	\$ 8.7	\$ 8.9	2.3%
Operating grants and contributions	0.7	0.8	-	-	0.7	0.8	14.3%
Capital grants and contributions	3.5	0.5	-	0.2	3.5	0.7	-80.0%
<b>General revenues</b>							0.0%
Property taxes	9.5	9.5	-	-	9.5	9.5	0.0%
Franchise taxes	1.1	1.2	-	-	1.1	1.2	9.1%
Utility taxes	1.8	2.0	-	-	1.8	2.0	11.1%
Investment and other income	0.4	0.6	-	-	0.4	0.6	50.0%
Intergovernmental	3.2	3.4	-	-	3.2	3.4	6.2%
<b>Total revenues</b>	<b>26.0</b>	<b>24.0</b>	<b>2.9</b>	<b>3.1</b>	<b>28.9</b>	<b>27.1</b>	<b>-6.2%</b>
<b>Expenses</b>							
General government	2.6	3.8	-	-	2.6	3.8	46.2%
Public safety	8.1	10.2	-	-	8.1	10.2	25.9%
Public works	2.5	3.6	2.6	3.3	5.1	6.9	35.3%
Parks and recreation	5.7	6.3	-	-	5.7	6.3	10.5%
Interest on long-debt	0.3	0.3	-	-	0.3	0.3	0.0%
<b>Total expenses</b>	<b>19.2</b>	<b>24.2</b>	<b>2.6</b>	<b>3.3</b>	<b>21.8</b>	<b>27.5</b>	<b>26.1%</b>
<b>Increase (decrease) in net position</b>	<b>6.8</b>	<b>(0.2)</b>	<b>0.3</b>	<b>(0.2)</b>	<b>7.1</b>	<b>(0.4)</b>	<b>-105.6%</b>
<b>Net position, September 30</b>	<b>\$ 38.3</b>	<b>\$ 38.1</b>	<b>\$ 1.7</b>	<b>\$ 1.5</b>	<b>\$ 40.0</b>	<b>\$ 34.0</b>	<b>-15.0%</b>

Note: Totals may not add due to rounding.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2023**

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

**Governmental Activities (Continued)**

In fiscal year 2023, the City's millage rate was 6.9100 which is the same as fiscal year 2022. The City's total General Fund revenue sources were \$304,604 lower than the final budgeted revenues of \$20.1 million. The total expenditures were less than budgeted by \$1,108,317 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 \$24.2 million. Some of that cost was financed by:
  - Those who directly benefited from the programs through charges for services (\$5.9 million)
  - Other governments and organizations that subsidized certain programs from operating grants and contributions (\$1.4 million).
- The City financed the remaining \$23.2 million “public benefit” portion of governmental activities with \$17.4 million in taxes, and with other revenues such as interest and unrestricted state aid.

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

	<b>Total Cost of Services</b>			<b>Percentage Change</b>	<b>Net Cost of Services</b>			<b>Percentage Change</b>
	<b>2022</b>	<b>2023</b>	<b>2022-23</b>		<b>2022</b>	<b>2023</b>	<b>2022-23</b>	
Public safety	\$8.1	\$10.2	25.9%		\$6.7	\$8.9	32.8%	
Recreation/social services	5.7	6.3	10.5%		2.6	3.8	46.2%	
General government	2.6	3.8	46.2%		0.8	0.9	12.5%	
Public works	2.5	3.6	44.0%		-1.0	3.0	-400.0%	
Interest on long term debt	0.3	0.3	0.0%		0.3	0.3	0.0%	
<b>Total</b>	<b>\$19.2</b>	<b>\$24.2</b>	<b>26.0%</b>		<b>\$9.4</b>	<b>\$16.9</b>	<b>145.6%</b>	

**Business-type Activities**

During fiscal year 2023, there was a decrease of \$124,133 in unrestricted net position and a decrease of (\$175,556) in total net position reported in connection with the City's business-type activities.

Key elements of these changes are as follows:

- The operating loss for all business-type activities was \$348,700.
- The sanitation operation posted an operating loss of \$244,766.

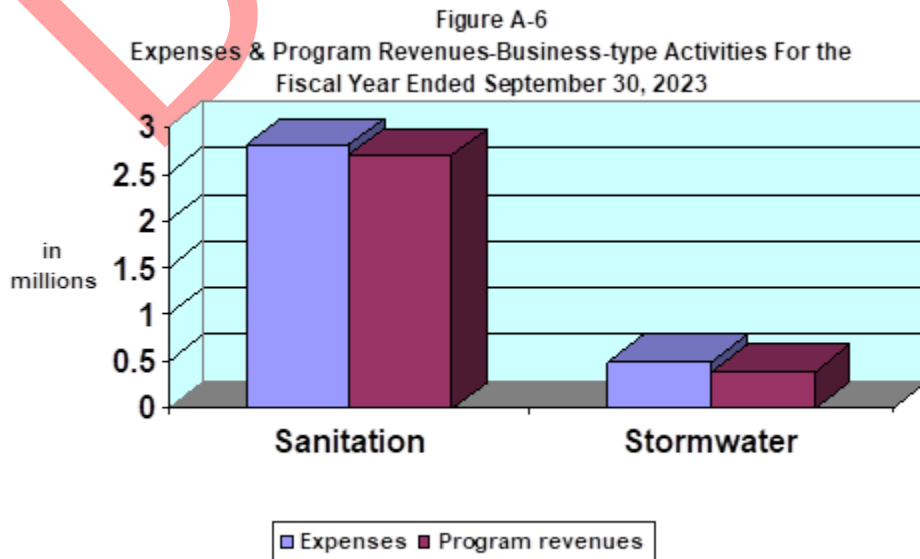
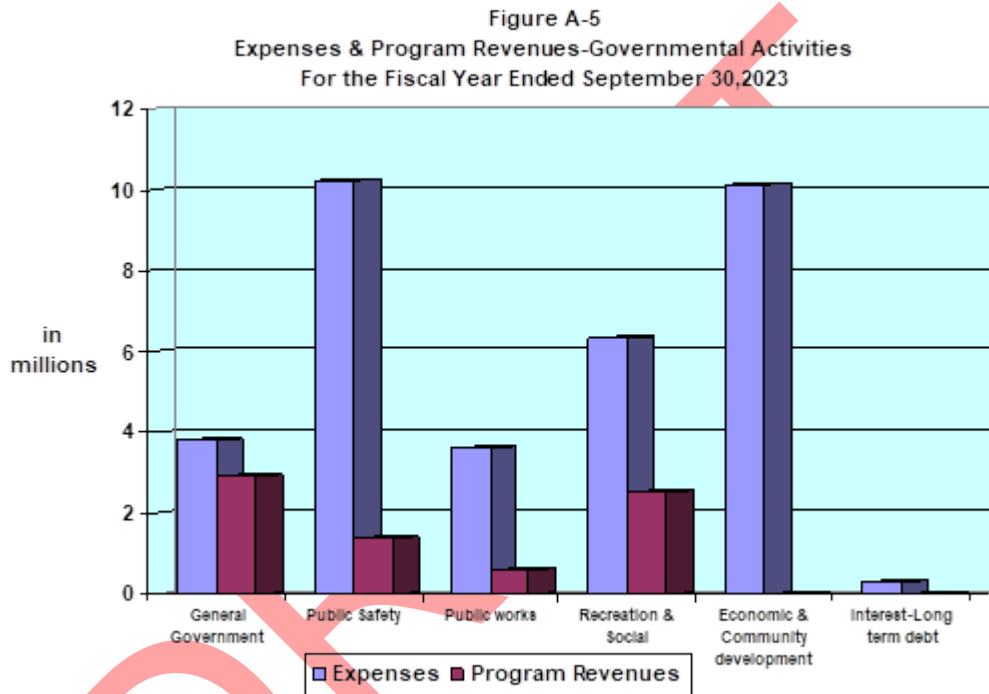
**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2023**

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

**Business-type Activities (Continued)**

- The stormwater utility operation reflected an operating loss of \$103,934.

For fiscal year 2023, revenues of the City's business-type activities were \$2,982,912 or \$117,771 (4.1%) greater than the prior year total (see Table 2). This increase was due to an increase in sanitation fees for fiscal year 2023.



**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2023**

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

**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 \$8.3 million, as compared with \$8.2 million in the prior year. The breakdown of fund balance classifications is as follows:

- Unassigned fund balance was \$7.4 million compared to \$7.7 million in fiscal year 2022; this decrease was partly a result of revenues below budget and lower than budgeted expenditures in public safety of \$310,391, public works of \$139,316, and recreation of \$664,510.
- Committed fund balance was \$180,768 compared to \$33,033 in fiscal year 2022; increase was mainly due to the appropriation of \$90,954 playground items and \$25,162 for vehicle components.
- Non-spendable was \$674,550 compared to \$427,793 in fiscal year 2022; variance is due to an increase in prepaid expenses at fiscal year-end.

During fiscal year 2023, the General Fund provided a subsidy of \$551,232 to the Elderly Services fund to cover the operating deficit of this operation for the fiscal year.

When compared to 2022, total revenues for the General Fund decreased by \$330,499 or 1.6%. Franchise fees increased by \$104,785, utility taxes increased by \$210,020, investment income increased by \$174,387, and charges for services decreased by \$730,922.

In fiscal year 2023, total General Fund expenditures increased by \$1,183,253 or 6.9% compared to the prior year. The bulk of the increase was a \$700,826 or 27.3% in general government mainly due to salary increases, payout of accrued benefits for the retiring City Manager, a partial year of the new finance director, increase of \$431,411 in public safety due salary increases for police officers and equipment acquisitions. It should be noted that other departments reported minimal increases and 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, 2023**

**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 \$1,108,317 below final budgeted amounts. The most significant contributor to this variance was lower than budgeted expenditures in public safety of \$310,391, public works of \$139,316, recreation of \$664,510 all due to vacant positions during the year as well lower than expected operating costs.

The fiscal year 2023 final amended budget was \$19,527,620 or an increase of 4.0% over the original General Fund budget of \$18,771,694. The final adopted budget would provide a decrease of \$17,806 to our year end fund balance. The original General Fund budget consisted of \$18,771,694 in expenditures and \$1,476,131 in operating transfers to the other funds.

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

<u>Revenue Sources</u>	<u>2022</u> <u>Amount</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>2023</u> <u>Amount</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u> <u>From 2022</u>	<u>Percentage</u> <u>Increase</u> <u>(Decrease)</u>
Property taxes	\$ 9,542,357	47.5%	\$ 9,505,410	46.5%	\$ (36,947)	-0.4%
Franchise fees	1,120,195	5.6%	1,224,980	6.0%	104,785	9.4%
Utility taxes	1,408,319	7.0%	1,618,339	7.9%	210,020	14.9%
Communications service tax	369,153	1.8%	350,739	1.7%	(18,414)	-5.0%
Licenses and permits	129,508	0.6%	134,036	0.7%	4,528	3.5%
Intergovernmental	2,466,938	12.3%	2,564,911	12.5%	97,973	4.0%
Charges for services	3,393,835	16.9%	2,662,913	13.0%	(730,922)	-21.5%
Fines and forfeitures	1,327,876	6.6%	1,283,163	6.3%	(44,713)	-3.4%
Investment income	18,074	0.1%	192,461	0.9%	174,387	964.9%
Rental revenues	277,316	1.4%	197,783	1.0%	(79,533)	-28.7%
Other revenues	50,059	0.2%	38,396	0.2%	(11,663)	-23.3%
<b>Total revenues</b>	<b>\$ 20,103,630</b>	<b>100.0%</b>	<b>\$ 19,773,131</b>	<b>96.7%</b>	<b>\$ (330,499)</b>	<b>-1.6%</b>

**CITY OF MIAMI SPRINGS, FLORIDA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2023**

**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>2023</u> <u>Amount</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u> <u>From 2022</u>	<u>Percentage</u> <u>Increase</u> <u>(Decrease)</u>
General government services	\$ 2,564,639	14.9%	\$ 3,265,465	17.7%	\$ 700,826	27.3%
Public safety	7,981,922	46.3%	8,413,333	45.7%	431,411	5.4%
Public works	2,099,334	12.2%	2,095,946	11.4%	(3,388)	-0.2%
Recreation and social services	4,590,155	26.6%	4,644,559	25.2%	54,404	1.2%
<b>Total expenditures</b>	<b>\$ 17,236,050</b>	<b>100.0%</b>	<b>\$ 18,419,303</b>	<b>100.0%</b>	<b>\$ 1,183,253</b>	<b>6.9%</b>

Differences between the original budget and the final amended budget increased appropriations by \$755,926 and can be briefly summarized as follows:

- \$516,699 in encumbrances carried over from fiscal year 2021-22.
- \$239,227 in additional appropriations related to miscellaneous City-wide 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, 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 \$372,189 for fiscal year 2023.

The difference between the appropriations and the actual expenditures in the General Fund was \$1,108,317 for fiscal year 2023. These variances are explained below:

- Greater than budgeted expenditures in general government of \$5,900, lower than budgeted expenditures in public works of \$139,316, public safety of \$310,391 and recreation of \$664,510, mainly due to vacancies during the year as well as lower operating costs.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2023**

**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 \$1,848,300 mainly from permit fees. Expenditures for the year totaled \$1,218,643. The fund balance at year end was \$2,136,289.

**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 \$686,658 primarily from the State Appropriations. Expenditures for the year totaled \$5,516,250. The fund balance at year end was \$3,849,370 and will be appropriated in fiscal year 23-24 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, 2023 increased by \$4.3 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)*

	Governmental		Business-		Total		Total
	Activities		type				Percentage
	2022	2023	2022	2023	2022	2023	Change
Land	\$ 3.1	\$ 3.1	\$ -	\$ -	\$ 3.1	\$ 3.1	0.0%
Buildings	22.3	21.9	-	-	22.3	21.9	-1.8%
Improvements other than building	2.4	2.2	-	-	2.4	2.2	-8.3%
Equipment	2.2	2.0	0.5	0.3	2.7	2.3	-14.8%
Right-of-use leased equipment	0.1	0.1	-	-	0.1	0.1	0.0%
Infrastructure	4.1	3.8	1.9	1.8	6.0	5.6	-6.7%
Construction in progress	0.7	6.4	-	-	0.7	6.4	814.3%
<b>Total</b>	<b>\$ 34.9</b>	<b>\$ 39.5</b>	<b>\$ 2.4</b>	<b>\$ 2.1</b>	<b>\$ 37.3</b>	<b>\$ 41.6</b>	<b>11.5%</b>

This year's major capital asset additions before depreciation for the governmental activities equaled approximately \$5.8 in construction in progress, includes the following:

- South Royal Poinciana project, Oakwood/Drive project, golf course renovation, and other ongoing projects.

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 \$12.3 million in notes payable, \$1.2 million in leases payable, and \$2.3 million in compensated absences as shown in Table 7. Total debt increased by approximately \$2.4 primarily due to the net of \$3.8 million new note and principal payments.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2023**

**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				
	2022	2023	2022	2023	2022	2023	
Notes payables	\$ 8.9	\$ 11.9	\$ 0.4	\$ 0.4	\$ 9.3	\$ 12.3	32.3%
Capital lease payable	1.7	1.2	-	-	1.7	1.2	-29.4%
Compensated absences	2.2	2.2	0.1	0.1	2.3	2.3	0.0%
<b>Total</b>	<b>\$ 12.8</b>	<b>\$ 15.3</b>	<b>\$ 0.5</b>	<b>\$ 0.5</b>	<b>\$ 13.3</b>	<b>\$ 15.8</b>	<b>18.8%</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, 2023**

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

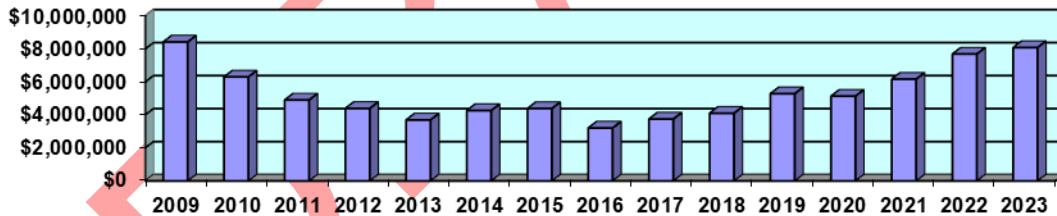
Revenues in the fiscal year 2023 adopted General Fund budget are \$19.9 million, a decrease of approximately .2 million from the fiscal year 2022 actual revenues of \$20.1 million.

Fiscal year 2023 budgeted expenditures and transfers are expected to be \$20.2 million, or .8 million higher than the fiscal year 2022 actual of \$19.4 million. Given the current economic conditions, the City's budgetary General Fund balance is expected to report a decrease of approximately \$1,110,278 in fiscal year 2023-24.

During the current fiscal year, the total fund balance in the General Fund was \$8.3 million compared to \$8.1 million from last year. This \$8.1 million is approximately equal to 5.2 months of General Fund budgeted expenditures. Between fiscal years 2016 and 2023, the City, as can be seen at Figure A-7, rebuilt its fund balance to over \$8.3 million. During the past five 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 fiscal year 2016 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,**

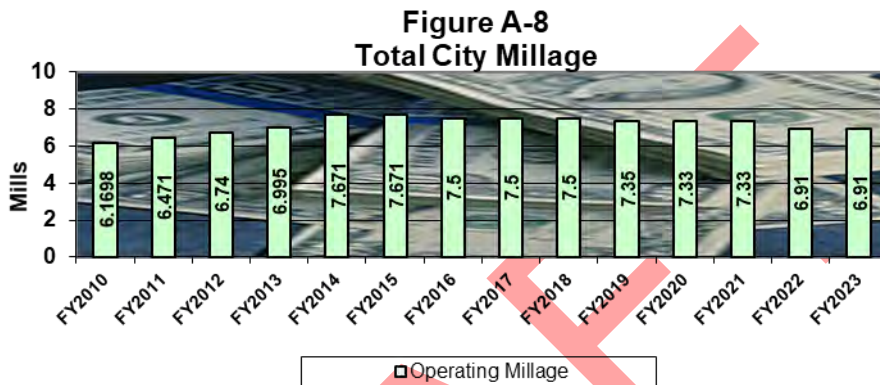


**CITY OF MIAMI SPRINGS, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2023**

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

The operating millage rate for tax year 2023, which is collected in fiscal year 2024, 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 2023 were \$1,605,558,349 or an increase of approximately \$156 million or 10.7% from the \$1,449,806,131 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 Christopher Chiocca, CPA, 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, 2023

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 4,895,922	\$ 412,833	\$ 5,308,755
Accounts receivable - net	3,377,418	631,264	4,008,682
Internal balances	776,308	(776,308)	-
Inventories	247,662	19,187	266,849
Prepaid costs	426,888	-	426,888
Restricted assets:			
Cash and investments	7,153,365	-	7,153,365
Capital assets:			
Land	3,085,904	-	3,085,904
Construction in progress	6,378,493	8,093	6,386,586
Building	29,805,063	-	29,805,063
Machinery and equipment	11,097,156	2,409,407	13,506,563
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	75,907,336	7,742,729	83,650,065
Less accumulated depreciation	(36,461,582)	(5,589,275)	(42,050,857)
Total capital assets - net	39,445,754	2,153,454	41,599,208
<b>TOTAL ASSETS</b>	<b>56,323,317</b>	<b>2,440,430</b>	<b>58,763,747</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Related to pensions	7,531,825	595,033	8,126,858
OPEB	307,229	38,064	345,293
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>7,839,054</b>	<b>633,097</b>	<b>8,472,151</b>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	554,175	120,438	674,613
Accrued payroll	394,012	181,784	575,796
Customer deposits – payable with restricted assets	75,128	-	75,128
Unearned revenue	1,081,046	-	1,081,046
Noncurrent liabilities:			
Due within one year:			
Bonds, loans payable and leases	1,341,966	107,656	1,449,622
Compensated absences	1,745,344	72,737	1,818,081
Due in more than one year:			
Bonds, loans payable and leases	11,756,913	248,207	12,005,120
Compensated absences	457,672	29,440	487,112
Other post employment benefits	2,268,908	281,106	2,550,014
Net pension liability	4,391,065	347,456	4,738,521
<b>TOTAL LIABILITIES</b>	<b>24,066,229</b>	<b>1,388,824</b>	<b>25,455,053</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Taxes received in advance	74,099	-	74,099
Related to pensions	1,320,628	67,576	1,388,204
OPEB	578,890	71,722	650,612
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>1,973,617</b>	<b>139,298</b>	<b>2,112,915</b>
<b>NET POSITION</b>			
Net investment in capital assets	26,160,196	2,337,591	28,497,787
Restricted for:			
Building operation	2,136,289	-	2,136,289
Law Enforcement	234,962	-	234,962
Capital Projects	3,849,370	-	3,849,370
Roads and transportation	220,160	-	220,160
Unrestricted (deficit)	5,521,548	(792,186)	4,729,362
<b>TOTAL NET POSITION</b>	<b>\$ 38,122,525</b>	<b>\$ 1,545,405</b>	<b>\$ 39,667,930</b>

See notes to basic financial statements



**CITY OF MIAMI SPRINGS, FLORIDA**  
STATEMENT OF ACTIVITIES  
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		Total	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities		Business-type Activities
<b>Functions/programs</b>							
<b>Governmental activities:</b>							
General government	\$ 3,794,798	\$ 2,897,156	\$ -	\$ -	\$ (897,642)	\$ -	\$ (897,642)
Public safety	10,230,642	1,309,913	73,541	-	(8,847,188)	-	(8,847,188)
Public works	3,617,385	29,413	-	550,500	(3,037,472)	-	(3,037,472)
Recreation and social services	6,279,861	1,717,460	754,831	-	(3,807,570)	-	(3,807,570)
Economic and community development	10,161	-	-	-	(10,161)	-	(10,161)
Interest on long-term debt	313,882	-	-	-	(313,882)	-	(313,882)
Total governmental activities	24,246,729	5,953,942	828,372	550,500	(16,913,915)	-	(16,913,915)
<b>Business-type activities:</b>							
Sanitation	2,796,867	2,545,767	-	169,000	-	(82,100)	(82,100)
Stormwater	541,079	437,145	-	-	-	(103,934)	(103,934)
Total business activities	3,337,946	2,982,912	-	169,000	-	(186,034)	(186,034)
Total	\$ 27,584,675	\$ 8,936,854	\$ 828,372	\$ 719,500	(16,913,915)	(186,034)	(17,099,949)
<b>General revenues:</b>							
Property taxes, levied for general purpose					9,505,410	-	9,505,410
Utility taxes					1,969,078	-	1,969,078
Franchise fees on gross receipts					1,224,980	-	1,224,980
Intergovernmental (unrestricted)					3,421,688	-	3,421,688
Investment income					385,425	10,478	395,903
Other					176,408	-	176,408
Total general revenues					16,682,989	10,478	16,693,467
Change in net position					(230,926)	(175,556)	(406,482)
Net position - beginning					38,353,451	1,720,961	40,074,412
Net position - end of year					\$ 38,122,525	\$ 1,545,405	\$ 39,667,930

See notes to basic financial statements

**CITY OF MIAMI SPRINGS, FLORIDA**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2023

Major Funds

	<u>General Fund</u>	<u>Building Fund</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and investments	\$ 4,895,922	\$ -	\$ -	\$ -	\$ 4,895,922
Accounts receivable - net	2,219,440	-	700,500	457,478	3,377,418
Inventories	247,662	-	-	-	247,662
Due from other funds	1,845,692	-	-	-	1,845,692
Restricted assets:					
Cash and investments	-	2,560,919	4,295,565	296,881	7,153,365
Prepaid expenses	426,888	-	-	-	426,888
Total assets	<u>\$ 9,635,604</u>	<u>\$ 2,560,919</u>	<u>\$ 4,996,065</u>	<u>\$ 754,359</u>	<u>\$ 17,946,947</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Accounts payable	\$ 183,663	\$ 9,132	\$ 286,156	\$ 75,224	\$ 554,175
Accrued payroll	364,917	11,245	-	17,850	394,012
Due to other funds	-	-	860,539	208,845	1,069,384
Other liabilities	75,128	-	-	-	75,128
Unearned revenues	676,793	404,253	-	-	1,081,046
Total liabilities	<u>1,300,501</u>	<u>424,630</u>	<u>1,146,695</u>	<u>301,919</u>	<u>3,173,745</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Taxes received in advance	74,099	-	-	-	74,099
Total deferred inflows of resources	<u>74,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,099</u>
<b>FUND BALANCES</b>					
Nonspendable	674,550	-	-	-	674,550
Restricted	-	2,136,289	3,849,370	455,548	6,441,207
Committed	180,768	-	-	-	180,768
Unassigned	7,405,686	-	-	(3,108)	7,402,578
Total fund balances	<u>8,261,004</u>	<u>2,136,289</u>	<u>3,849,370</u>	<u>452,440</u>	<u>14,699,103</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,635,604</u>	<u>\$ 2,560,919</u>	<u>\$ 4,996,065</u>	<u>\$ 754,359</u>	<u>\$ 17,946,947</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, 2023

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

Total fund balances - governmental funds (Page 23)		\$ 14,699,103
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Governmental capital assets	75,907,336	
Less accumulated depreciation	<u>(36,461,582)</u>	39,445,754
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.		
Notes payable and leases	(13,098,879)	
OPEB liability	(2,268,908)	
Net pension liability	(4,391,065)	
Compensated absences	<u>(2,203,016)</u>	(21,961,868)
Deferred inflows/outflows of resources reported in the statement of net position:		
Related to pensions	6,211,197	
OPEB	<u>(271,661)</u>	5,939,536
Net position of governmental activities (Page 21)		<u>\$ 38,122,525</u>

# CITY OF MIAMI SPRINGS, FLORIDA

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Building Fund	Capital Projects		
<b>Revenues:</b>					
Taxes and franchise fees	\$ 10,730,390	\$ -	\$ -	\$ -	\$ 10,730,390
Charges for services	2,662,913	-	-	32,513	2,695,426
Public service taxes	1,969,078	-	-	-	1,969,078
Intergovernmental	2,564,911	-	550,500	1,594,990	4,710,401
Licenses and permits	134,036	1,799,982	-	-	1,934,018
Fines and forfeitures	1,283,163	-	-	54,388	1,337,551
Investment income	192,461	48,318	136,158	8,488	385,425
Other	236,179	-	-	17,335	253,514
Total revenues	<u>19,773,131</u>	<u>1,848,300</u>	<u>686,658</u>	<u>1,707,714</u>	<u>24,015,803</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	3,261,732	-	-	-	3,261,732
Public safety	8,184,143	1,162,975	-	110,662	9,457,780
Public works	2,090,436	-	-	1,073,420	3,163,856
Recreation and social services	4,369,781	-	-	1,314,307	5,684,088
<b>Debt service:</b>					
Principal retirement	-	-	-	1,380,614	1,380,614
Interest and fiscal charges	-	-	-	313,882	313,882
<b>Capital outlay:</b>					
General government	3,733	-	-	-	3,733
Public safety	229,190	55,668	-	5,228	290,086
Public works	5,510	-	-	-	5,510
Recreation and social services	274,778	-	5,516,250	-	5,791,028
Total expenditures	<u>18,419,303</u>	<u>1,218,643</u>	<u>5,516,250</u>	<u>4,198,113</u>	<u>29,352,309</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>1,353,828</u>	<u>629,657</u>	<u>(4,829,592)</u>	<u>(2,490,399)</u>	<u>(5,336,506)</u>
<b>Other financing sources (uses):</b>					
Issuance of debt	500,000	-	3,300,000	-	3,800,000
Transfers in	435,869	-	-	2,245,115	2,680,984
Transfers out	(2,179,167)	-	(435,869)	(65,948)	(2,680,984)
Total other financing sources (uses)	<u>(1,243,298)</u>	<u>-</u>	<u>2,864,131</u>	<u>2,179,167</u>	<u>3,800,000</u>
Net change in fund balances	<u>110,530</u>	<u>629,657</u>	<u>(1,965,461)</u>	<u>(311,232)</u>	<u>(1,536,506)</u>
Fund balances - beginning	<u>8,150,474</u>	<u>1,506,632</u>	<u>5,814,831</u>	<u>763,672</u>	<u>16,235,609</u>
Fund balances - ending	<u>\$ 8,261,004</u>	<u>\$ 2,136,289</u>	<u>\$ 3,849,370</u>	<u>\$ 452,440</u>	<u>\$ 14,699,103</u>

See notes to basic financial statements

**CITY OF MIAMI SPRINGS, FLORIDA**  
 RECONCILIATION OF THE STATEMENT OF REVENUES,  
 EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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)		\$ (1,536,506)
<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	6,090,357	
Loss on sale of capital assets	(3,000)	
Less current year depreciation	<u>(1,520,420)</u>	4,566,937
<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	591,063	
Change in net pension liability	(4,391,065)	
Change in net pension asset	(9,238,690)	
Change in Compensated Absences	(42,719)	
Change in deferred Inflows	6,199,913	
Change in deferred outflows	<u>6,039,527</u>	(841,971)
<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	1,380,614	
Issuance of debt	<u>(3,800,000)</u>	<u>(2,419,386)</u>
Change in net position of governmental activities (Page 22)		<u>\$ (230,926)</u>

# CITY OF MIAMI SPRINGS, FLORIDA

## STATEMENT OF NET POSITION PROPRIETARY FUNDS SEPTEMBER 30, 2023

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and investments	\$ 5,143	\$ 407,690	\$ 412,833
Inventories	19,187	-	19,187
Accounts receivable - net	<u>367,425</u>	<u>263,839</u>	<u>631,264</u>
<b>Total current assets</b>	<b><u>391,755</u></b>	<b><u>671,529</u></b>	<b><u>1,063,284</u></b>
<b>Non-current assets:</b>			
<b>Capital assets:</b>			
Construction in progress - infrastructure	-	8,093	8,093
Machinery and equipment	2,070,921	338,486	2,409,407
Infrastructure	<u>-</u>	<u>5,325,229</u>	<u>5,325,229</u>
<b>Total capital assets</b>	<b><u>2,070,921</u></b>	<b><u>5,671,808</u></b>	<b><u>7,742,729</u></b>
Less accumulated depreciation	<u>(1,764,085)</u>	<u>(3,825,190)</u>	<u>(5,589,275)</u>
<b>Total capital assets - net</b>	<b><u>306,836</u></b>	<b><u>1,846,618</u></b>	<b><u>2,153,454</u></b>
<b>Total noncurrent assets</b>	<b><u>306,836</u></b>	<b><u>1,846,618</u></b>	<b><u>2,153,454</u></b>
<b>Total assets</b>	<b><u>698,591</u></b>	<b><u>2,518,147</u></b>	<b><u>3,216,738</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension contributions	510,247	84,786	595,033
OPEB contributions	<u>32,626</u>	<u>5,438</u>	<u>38,064</u>
<b>Total deferred outflows of resources</b>	<b><u>542,873</u></b>	<b><u>90,224</u></b>	<b><u>633,097</u></b>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable	119,088	1,350	120,438
Due to other funds	776,308	-	776,308
Accrued liabilities	-	181,784	181,784
Current portion of notes payable	107,656	-	107,656
Compensated absences	<u>70,634</u>	<u>2,103</u>	<u>72,737</u>
<b>Total current liabilities</b>	<b><u>1,073,686</u></b>	<b><u>185,237</u></b>	<b><u>1,258,923</u></b>
<b>Non-current liabilities:</b>			
OPEB Liability	240,948	40,158	281,106
Notes payable	248,207	-	248,207
Net pension liability	297,947	49,509	347,456
Compensated absences	<u>29,188</u>	<u>252</u>	<u>29,440</u>
<b>Total noncurrent liabilities</b>	<b><u>816,290</u></b>	<b><u>89,919</u></b>	<b><u>906,209</u></b>
<b>Total liabilities</b>	<b><u>1,889,976</u></b>	<b><u>275,156</u></b>	<b><u>2,165,132</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension expenses	57,947	9,629	67,576
OPEB expenses	<u>61,476</u>	<u>10,246</u>	<u>71,722</u>
<b>Total deferred inflows of resources</b>	<b><u>119,423</u></b>	<b><u>19,875</u></b>	<b><u>139,298</u></b>
<b>NET POSITION/(DEFICIT)</b>			
Net investment in capital assets	490,973	1,846,618	2,337,591
Unrestricted	<u>(1,258,908)</u>	<u>466,722</u>	<u>(792,186)</u>
<b>Total net position (deficit)</b>	<b><u>\$ (767,935)</u></b>	<b><u>\$ 2,313,340</u></b>	<b><u>\$ 1,545,405</u></b>

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, 2023**

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
Operating revenues:			
Charges for services	\$ 2,545,767	\$ 437,145	\$ 2,982,912
Total operating revenues	<u>2,545,767</u>	<u>437,145</u>	<u>2,982,912</u>
Operating expenses:			
Administrative costs	1,233,839	113,214	1,347,053
Operations and maintenance	468,780	275,480	744,260
Disposal and recycling costs	1,002,018	-	1,002,018
Depreciation	85,896	152,385	238,281
Total operating expenses	<u>2,790,533</u>	<u>541,079</u>	<u>3,331,612</u>
Operating loss	<u>(244,766)</u>	<u>(103,934)</u>	<u>(348,700)</u>
Non-operating revenues (expenses):			
Grant revenues	-	169,000	169,000
Interest income	3,930	6,548	10,478
Interest expense and fees	(6,334)	-	(6,334)
Total non-operating expenses	<u>(2,404)</u>	<u>175,548</u>	<u>173,144</u>
Change in net position	(247,170)	71,614	(175,556)
Total net position - beginning	<u>(520,765)</u>	<u>2,241,726</u>	<u>1,720,961</u>
Total net position - ending	<u>\$ (767,935)</u>	<u>\$ 2,313,340</u>	<u>\$ 1,545,405</u>

See notes to basic financial statements.

**CITY OF MIAMI SPRINGS, FLORIDA**  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FISCAL YEAR ENDED SEPTEMBER 30, 2023

	<u>Sanitation</u>	<u>Stormwater</u>	<u>Total</u>
<b>Cash Flows From Operating Activities:</b>			
Cash received from customers, governments and other funds	\$ 2,521,015	\$ 267,316	\$ 2,788,331
Cash paid to suppliers	(973,648)	(94,488)	(1,068,136)
Cash paid to employees	(963,764)	(53,664)	(1,017,428)
Payments for interfund services used	(470,000)	(60,000)	(530,000)
Net cash provided by operating activities	<u>113,603</u>	<u>59,164</u>	<u>172,767</u>
<b>Cash Flows From Capital And Related Financing Activities:</b>			
Acquisition of capital assets	-	(8,092)	(8,092)
Principal retirements of capital debt	(106,056)	-	(106,056)
Proceeds from grants	-	169,000	169,000
Interest paid on capital debt	(6,334)	-	(6,334)
Net cash (used in) capital and related financing activities	<u>(112,390)</u>	<u>160,908</u>	<u>48,518</u>
<b>Cash Flows From Investing Activities:</b>			
Interest and other income	3,930	6,548	10,478
Net cash provided by investing activities	<u>3,930</u>	<u>6,548</u>	<u>10,478</u>
Net Increase (Decrease) In Pooled Cash and Investments	5,143	226,620	231,763
Cash And Investments, October 1	-	181,070	181,070
Cash And Investments, September 30	<u>\$ 5,143</u>	<u>\$ 407,690</u>	<u>\$ 412,833</u>
<b>Reconciliation Of Operating Loss To Net Cash Provided By Operating Activities:</b>			
Operating loss	\$ (244,766)	\$ (103,934)	\$ (348,700)
Adjustments to reconcile operating loss to net cash provided by operating activities:			
Depreciation	85,896	152,385	238,281
Change in assets and liabilities:			
Increase in accounts receivable	(24,752)	(169,829)	(194,581)
Decrease in pension asset	574,746	95,504	670,250
Increase in deferred outflows	(405,396)	(67,362)	(472,758)
Increase in inventories	(10,115)	-	(10,115)
Increase in accounts payable	84,678	1,079	85,757
Increase (decrease) in accrued liabilities	(56,308)	179,913	123,605
Increase in compensated absences	9,074	1,040	10,114
Decrease in OPEB liabilities	(62,767)	(10,462)	(73,229)
Decrease in pension liability	297,947	49,509	347,456
Increase in deferred inflows	(413,480)	(68,679)	(482,159)
Increase in due to other funds	278,846	-	278,846
Total adjustments	<u>358,369</u>	<u>163,098</u>	<u>521,467</u>
Net Cash provided by operating activities	<u>\$ 113,603</u>	<u>\$ 59,164</u>	<u>\$ 172,767</u>

See notes to basic financial statements



**CITY OF MIAMI SPRINGS, FLORIDA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2023**

		<u>Pension Trust Funds</u>
<b>ASSETS</b>		
Investments:		
Money market funds	\$	642,649
Equity securities		35,507,324
Corporate bonds		3,937,251
Certificates of deposit		445,593
U.S. government securities		1,120,166
Mortgage pools		3,325,386
Foreign bonds		188,538
Municipal bonds		767,785
Collateralized mortgage obligations		5,731,340
Real estate fund		<u>5,023,700</u>
Total investments		56,689,732
Receivables:		
Due from other governments		75,333
Accrued interest and dividends		<u>82,536</u>
Total receivables		157,869
Total assets		<u>56,847,601</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities		<u>72,129</u>
Total liabilities		<u>72,129</u>
<b>NET POSITION</b>		
Net position restricted for pension benefits	\$	<u>56,775,472</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, 2023

	<u>Pension Trust Funds</u>
<b>ADDITIONS</b>	
Contributions:	
City	\$ 829,404
Plan members	578,770
State of Florida	158,207
Total contributions	1,566,381
Investments earnings:	
Net appreciation (depreciation) in fair value of investments	4,299,160
Dividends and interest income	1,309,128
Total investment earnings (losses)	5,608,288
Less investment expense	(299,831)
Net investment earnings	5,308,457
Other income (loss)	(5,696)
Total additions	6,869,142
<b>DEDUCTIONS</b>	
Pension benefits	3,284,584
Refunds of member contributions	128,597
Administrative expenses	167,977
Total deductions	3,581,158
Net decrease	3,287,984
Net position restricted for pension benefits	
Beginning of year	53,487,488
End of year	\$ 56,775,472

See notes to basic financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS**

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**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**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, 2023.

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*.

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.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

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

**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.

Additionally, the City reports the following fiduciary funds:

The fiduciary funds account for the activities of the General Employees' Pension Plan and Police and Firefighters' Pension Plan that accumulates resources for pension benefit payments to qualified general and public safety employees.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**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 money market accounts, and overnight repurchase accounts with qualified public depositories.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**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, 2023 was 6.9100 mills (\$6.9100) 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, 2023

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

**H. Restricted Assets**

Proceeds from forfeiture funds are classified as restricted in the Law Enforcement Trust 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.

**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, 2023

**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, 2023, 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	\$ 39,445,755
Bonds, notes payable, and leases- net	(13,098,879)
Retainage payable	<u>(186,679)</u>
Net investment in capital assets	<u>\$ 26,160,196</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

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

**N. Fund Balance - Governmental Funds**

As of September 30, 2023, 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, 2023

**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 FY 2023 is \$7,405,686 which is in excess of the \$5,751,282 minimum unassigned fund balance requirement of 25% of the operating expenditures and transfers out budgeted in the subsequent year.

As of September 30, 2023, 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	\$ 247,662	\$ -	\$ -	\$ -	\$ 247,662
Prepaid items	426,888	-	-	-	426,888
<b>Restricted for:</b>					
Debt service	-	-	-	307	307
Law enforcement	-	-	-	234,962	234,962
Capital projects	-	-	3,849,370	-	3,849,370
Building Department	-	2,136,289	-	-	2,136,289
Road and transportation	-	-	-	220,160	220,160
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
Vehicle components	25,162	-	-	-	25,162
Park playground items	90,954	-	-	-	90,954
Software	6,007	-	-	-	6,007
Golf course shelter	11,871	-	-	-	11,871
Other	13,741	-	-	-	13,741
<b>Assigned to:</b>					
Elderly services	-	-	-	-	-
<b>Unassigned:</b>	7,405,686	-	-	(3,108)	7,402,578
<b>Total fund balances</b>	<b>\$ 8,261,004</b>	<b>\$ 2,136,289</b>	<b>\$ 3,849,370</b>	<b>\$ 452,440</b>	<b>\$ 14,699,103</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	\$ 674,550	\$ -	\$ -	\$ -	\$ 674,550
Restricted	-	2,136,289	3,849,370	455,548	6,441,207
Committed	180,768	-	-	-	180,768
Assigned	-	-	-	\$ -	-
Unassigned	7,405,686	-	-	(3,108)	7,402,578
<b>Total fund balances</b>	<b>\$ 8,261,004</b>	<b>\$ 2,136,289</b>	<b>\$ 3,849,370</b>	<b>\$ 452,440</b>	<b>\$ 14,699,103</b>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**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 and 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 GASB 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, 2023

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Fund Accounting Requirements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like any other state and local government, uses fund accounting to ensure and demonstrate compliance with finance related requirement, bond covenants, and segregation for management purposes. The City has various restrictions placed over certain revenue sources from federal, state, or local requirements.

**Revenue Restrictions**

The primary revenue sources include:

<u>Revenue Source</u>	<u>Legal Restrictions of Use</u>
Gas Tax	Roads, Sidewalks, Streets Hurricane Irma Costs
FEMA	
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, 2023, expenditures exceeded appropriations in the General fund for the following departments; City Manager \$168,734, Planning \$28,862, Code Enforcement \$1,805, Public Works-Streets and Sidewalks \$47,696, Public Works-Fleet Maintenance \$45,889, and Golf Administration \$5,083. 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, 2023

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

**City of Miami Springs (Continued)**

As of September 30, 2023, the City had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
Amerant Money Market	<u>\$ 11,704,548</u>	1
Total Fair Value	<u>\$ 11,704,548</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, 2023, 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, 2023, 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 \$749,843. The bank balance of the City's deposits as of September 30, 2023, was \$2,039,660.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2023

**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 Amerant 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 position is as follows:

<u>Per Statement of Net Position</u>		<u>By Category</u>	
Cash and investments	\$ 5,308,755	Cash	\$ 7,729
Restricted assets:		Deposits	749,843
Cash and cash equivalents	<u>7,153,365</u>	Investments	<u>11,704,548</u>
	<u>\$ 12,462,120</u>		<u>\$ 12,462,120</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 equity	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, 2023**

**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, 2023:

Investment	Fair Value	Investment Maturities (In Years)			
		Less than 1	1 to 5	6 to 10	More than 10
Corporate bonds	\$ 2,498,823	\$ 238,376	\$ 1,780,955	\$ 412,523	\$ 66,969
Certificates of deposit	242,419	124,488	117,931	-	-
U.S. government agencies	704,174	-	236,162	468,012	-
Mortgage pools	1,984,202	24,147	670,018	516,756	773,281
Municipal bonds	453,803	-	196,691	39,324	217,788
Collateralized mortgage obligations	3,727,811	-	838,723	416,337	2,472,751
Foreign bonds notes & debentures	136,358	-	136,358	-	-
<b>Total</b>	<b>\$ 9,747,590</b>	<b>\$ 387,011</b>	<b>\$ 3,976,838</b>	<b>\$ 1,852,952</b>	<b>\$ 3,530,789</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, 2023:

	2023	
	Fair Value	Percentage of Portfolio
U.S. government guaranteed*	\$ 4,664,909	47.86%
Quality rating of credit risk debt securities		
AAA	719,820	7.38%
AA+	808,282	8.29%
AA	147,081	1.51%
AA-	282,133	2.89%
A+	405,314	4.16%
A	595,937	6.11%
A-	528,219	5.42%
BBB+	495,185	5.08%
BBB	757,725	7.78%
BBB-	342,985	3.52%
Total credit risk debt securities	5,082,681	52.14%
Total fixed income securities	\$ 9,747,590	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, 2023

**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, 2023, 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, 2023

**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, 2023:

	Fair Value Measurements Using			
	Quoted Prices in Active Markets for Identical Assets <u>9/30/2023</u> <u>(Level 1)</u>	Significant Other Observable Inputs <u>(Level 2)</u>	Significant Unobservable Inputs <u>(Level 3)</u>	
Investments by fair value level:				
Debt securities:				
U.S. government agencies	\$ 704,174	\$ -	\$ 704,174	\$ -
Certificates of deposit	242,419	-	242,419	-
Mortgage pools	1,984,202	-	1,984,202	-
Municipal bonds	453,803	-	453,803	-
Foreign bonds notes & debentures	136,358	-	136,358	-
Collateralized mortgage obligations	3,727,811	-	3,727,811	-
Corporate bonds	2,498,823	-	2,498,823	-
Total debt securities	<u>9,747,590</u>	<u>-</u>	<u>9,747,590</u>	<u>-</u>
Equity securities:				
Common stock	13,864,628	13,864,628	-	-
Foreign stock	824,658	824,658	-	-
Mutual fund equities	7,272,396	7,272,396	-	-
Total equity securities	<u>21,961,682</u>	<u>21,961,682</u>	<u>-</u>	<u>-</u>
Total investments at fair value	<u>31,709,272</u>	<u>\$ 21,961,682</u>	<u>\$ 9,747,590</u>	<u>\$ -</u>
Investment measured at Net Asset Value (NAV)*				
Core real estate fund	3,022,302			
Total investments	<u>\$ 34,731,574</u>			

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

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

	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Investment Measured at NAV				
Core Real Estate Fund*	<u>\$ 1,680,000</u>	<u>\$ -</u>	Quarterly	10 business days

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

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**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, 2023:

<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	\$ 1,438,428	\$ 178,760	\$ 1,016,414	\$ 217,143	\$ 26,111
Certificates of deposit	203,174	129,467	73,707	-	-
U.S. government agencies	415,992	-	179,208	236,784	-
Mortgage pools	1,341,184	19,340	520,109	221,874	579,861
Municipal bonds	313,982	-	177,462	23,594	112,926
Collateralized mortgage obligations	2,003,529	-	263,075	250,694	1,489,760
Foreign bonds notes & debentures	52,180	-	52,180	-	-
Total	<u>\$ 5,768,469</u>	<u>\$ 327,567</u>	<u>\$ 2,282,155</u>	<u>\$ 950,089</u>	<u>\$ 2,208,658</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**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, 2023:

	2023	
	Fair Value	Percentage of Portfolio
U.S. government guaranteed*	\$ 2,852,184	49.44%
Quality rating of credit risk debt securities		
AAA	477,897	8.28%
AA+	462,059	8.01%
AA	89,496	1.55%
AA-	94,520	1.64%
A+	230,896	4.00%
A	291,098	5.05%
A-	416,082	7.21%
BBB+	285,881	4.96%
BBB	378,016	6.55%
BBB-	190,340	3.30%
Total credit risk debt securities	2,916,285	50.56%
Total fixed income securities	\$ 5,768,469	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, 2023, 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, 2023

**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, 2023

**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, 2023:

	Fair Value Measurements Using			
	9/30/2023	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	\$ 415,992	\$ -	\$ 415,992	\$ -
Certificates of deposit	203,174	-	203,174	-
Mortgage pools	1,341,184	-	1,341,184	-
Municipal bonds	313,982	-	313,982	-
Foreign bonds notes & debentures	52,180	-	52,180	-
Collateralized mortgage obligations	2,003,529	-	2,003,529	-
Corporate bonds	1,438,428	-	1,438,428	-
Total debt securities	<u>5,768,469</u>	<u>-</u>	<u>5,768,469</u>	<u>-</u>
Equity securities:				
Common stock	8,446,566	8,446,566	-	-
Foreign stock	504,118	504,118	-	-
Mutual fund equities	4,594,958	4,594,958	-	-
Total equity securities	<u>13,545,642</u>	<u>13,545,642</u>	<u>-</u>	<u>-</u>
Total investments at fair value	<u>19,314,111</u>	<u>\$ 13,545,642</u>	<u>\$ 5,768,469</u>	<u>\$ -</u>
Investment measured at Net Asset Value (NAV)*				
Core real estate fund	2,001,398			
Total investments	<u>\$ 2,001,398</u>			

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

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

Investment Measured at NAV	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Core Real Estate Fund*	<u>\$ 2,001,398</u>	<u>\$ -</u>	Quarterly	10 business days

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

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**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	\$ 1,342,792	\$ 2,597	\$ -	\$ 4,015	\$ 1,349,404
Taxes and fees	1,992,475	-	-	198,704	2,191,179
Other	66,359	-	700,500	254,759	1,021,618
Gross receivables	3,401,626	2,597	700,500	457,478	4,562,201
Less: Allow ance for Uncollectibles	(1,182,186)	(2,597)	-	-	(1,184,783)
Net total receivables	\$ 2,219,440	\$ -	\$ 700,500	\$ 457,478	\$ 3,377,418

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	\$ 433,541	\$ 271,182	\$ 704,723
Less: Allow ance for Uncollectibles	(66,116)	(7,343)	(73,459)
Net total receivables	\$ 367,425	\$ 263,839	\$ 631,264

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, 2023, *unearned revenue* in the governmental funds amounted to \$74,099 representing fiscal year 2023-24 occupational licenses that were paid in advance. In addition, there was \$404,253 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 year	<u>\$ 73,459</u>

Payables at September 30, 2023 were as follows:

	Vendors
Governmental activities:	
General Fund	\$ 183,663
Building Fund	9,132
Capital Projects Fund	286,156
Non-major Funds	75,224
Total governmental activities	<u>\$ 554,175</u>
Business-type activities	
Sanitation Fund	\$ 119,088
Stormwater Fund	1,350
Total business-type activities	<u>\$ 120,438</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**5. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Balance		Deletions/	Balance
	<u>Oct. 1, 2022</u>	<u>Additions</u>	<u>Transfers</u>	<u>Sept. 30,</u> <u>2023</u>
<b>Governmental Activities</b>				
Land	\$ 3,085,904	\$ -	\$ -	\$ 3,085,904
Construction in progress	761,390	5,757,853	(140,750)	6,378,493
Total capital assets not being depreciated/amortized	<u>3,847,294</u>	<u>5,757,853</u>	<u>(140,750)</u>	<u>9,464,397</u>
Capital assets being depreciated/amortized:				
Building	29,664,313	-	140,750	29,805,063
Right-of-use leased equipment	114,059	-	-	114,059
Infrastructure	19,311,210	-	-	19,311,210
Improvements other than buildings	6,115,451	-	-	6,115,451
Machinery and equipment	10,790,865	332,504	(26,213)	11,097,156
Total capital assets being depreciated/amortized	<u>65,995,898</u>	<u>332,504</u>	<u>114,537</u>	<u>66,442,939</u>
Less accumulated depreciation/amortization for:				
Building	(7,357,383)	(473,552)	-	(7,830,935)
Right-of-use leased equipment	(53,862)	(37,859)	-	(91,721)
Infrastructure	(15,238,030)	(264,418)	-	(15,502,448)
Improvements other than buildings	(3,738,489)	(188,899)	-	(3,927,388)
Machinery and equipment	(8,576,611)	(555,692)	23,213	(9,109,090)
Total accumulated depreciation/amortization	<u>(34,964,375)</u>	<u>(1,520,420)</u>	<u>23,213</u>	<u>(36,461,582)</u>
Total capital assets being depreciated/amortized, net	<u>31,031,523</u>	<u>(1,187,916)</u>	<u>137,750</u>	<u>29,981,357</u>
Governmental activities capital assets, net	<u>\$34,878,817</u>	<u>\$ 4,569,937</u>	<u>\$ (3,000)</u>	<u>\$39,445,754</u>
<b>Business-Type Activities</b>				
Construction in progress	\$ -	\$ 8,093	\$ -	\$ 8,093
Total capital assets not being depreciated	<u>-</u>	<u>8,093</u>	<u>-</u>	<u>8,093</u>
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	(3,393,567)	(132,046)	-	(3,525,613)
Machinery and equipment	(1,957,427)	(106,235)	-	(2,063,662)
Total accumulated depreciation	<u>(5,350,994)</u>	<u>(238,281)</u>	<u>-</u>	<u>(5,589,275)</u>
Total capital assets being depreciated, net	<u>2,383,642</u>	<u>(238,281)</u>	<u>-</u>	<u>2,145,361</u>
Business activities capital assets, net	<u>\$ 2,383,642</u>	<u>\$ (230,188)</u>	<u>\$ -</u>	<u>\$ 2,153,454</u>



**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**5. CAPITAL ASSETS (CONTINUED)**

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

Governmental activities		
General government	\$	369,140
Public safety		360,047
Public works		319,414
Recreation and social services		461,658
Economic and community development		10,161
Total depreciation expense - governmental activities	\$	1,520,420
Business-type activities		
Sanitation	\$	85,896
Stormwater		152,385
Total depreciation expense - business-type activities	\$	238,281

**6. LEASING ACTIVITIES**

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.

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, 2023</u>
Motorcycles	5/1/2021	3	38,400	1.17%	114,059	\$ 22,238
Total Lease Agreement						

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

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

Year Ending September 30	Principal	Interest
2024	\$ 22,238	\$ 161

**CITY OF MIAMI SPRINGS, FLORIDA**  
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**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 as of September 30, 2023 was \$3,712,000. In the event of a default, the note contains a provision to bear interest at the default rate and the lender shall have all remedies provided to collect amounts then due.

**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 as of September 30, 2023 was \$47,372. In the event of a default, the note contains a provision to bear interest at the default rate and the lender shall have all remedies provided to collect amounts then due.

**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 as of September 30, 2023 was \$4,250,000. In the event of a default, the note contains a provision to bear interest at the default rate and the lender shall have all remedies provided to collect amounts then due.

**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 as of September 30, 2023 was \$425,057. In the event of a default, the the lender shall have all remedies provided by the loan agreement to collect amounts then due.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

**Capital Improvement Revenue Note Series 2023**

On April 24, 2023, the city executed a Revenue Note with SouthState Bank in the amount of \$3,800,000 for the purpose of financing the Miami Springs Golf & Country Club Golf Course Revitalization Project. The note has a term of fifteen years with a fixed interest rate of 6.0%. 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 June 1, 2037, with semi-annually payments of principal and interest of \$193,873. The balance as of September 30, 2023 was \$3,800,000. In the event of a default, the note contains a provision to bear interest at the default rate and the lender shall have all remedies provided to collect amounts then due.

Debt service requirements to maturity for the fiscal year ending September 30, 2023 are summarized as follows:

	<u>Series 2015 Capital Improvement Refunding</u>		<u>Series 2017 Capital Improvement Revenue</u>		<u>Series 2019 Capital Improvement Revenue</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>
2024	\$ 525,000	\$ 111,853	\$ 47,372	\$ 512	\$ 250,000	\$ 106,000
2025	540,000	95,094	-	-	250,000	99,375
2026	558,000	78,147	-	-	250,000	92,750
2027	575,000	60,665	-	-	250,000	86,125
2028	593,000	71,607	-	-	250,000	79,500
2029-2033	921,000	-	-	-	1,250,000	298,125
2034-2038	-	-	-	-	1,250,000	132,500
2039	-	-	-	-	500,000	6,625
Total, net	<u>\$ 3,712,000</u>	<u>\$ 417,366</u>	<u>\$ 47,372</u>	<u>\$ 512</u>	<u>\$ 4,250,000</u>	<u>\$ 901,000</u>

	<u>Series 2022 Capital Improvement Revenue</u>		<u>Series 2023 Capital Improvement Revenue</u>		<u>Total</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>
2024	\$ 128,590	\$ 5,655	\$ 162,143	\$ 225,604	\$ 1,113,106	\$ 449,624
2025	130,530	3,715	172,017	215,729	1,092,547	413,913
2026	132,500	1,746	182,493	205,253	1,122,993	377,896
2027	33,437	125	193,607	194,140	1,052,044	341,055
2028	-	-	205,397	182,349	1,048,397	333,456
2029-2033	-	-	1,230,566	708,166	3,401,566	1,006,291
2034-2038	-	-	1,653,777	284,954	2,903,777	417,454
2039	-	-	-	-	500,000	6,625
Total, net	<u>\$ 425,057</u>	<u>\$ 11,241</u>	<u>\$ 3,800,000</u>	<u>\$ 2,016,195</u>	<u>\$ 12,234,430</u>	<u>\$ 3,346,314</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

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

**Leases**

The City has entered into lease agreements with local financial institutions as a 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 capital leases 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, 2023, were as follows:

<u>Year ending</u> <u>September 30,</u>	
2024	\$ 349,339
2025	185,376
2026	160,805
2027	164,697
2028	170,736
2028-37	<u>250,141</u>
Total minimum lease payments	1,281,094
Less: amount representing interest at 2.3% - 3.615% APR	<u>(120,988)</u>
Present value of minimum Lease payments	<u>\$ 1,160,106</u>

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

<u>Governmental Activities</u>	
Machinery and equipment	\$ 4,230,316
Less: Accumulated depreciation	<u>(2,491,642)</u>
	<u>\$ 1,738,674</u>
 <u>Business Type Activities</u>	
Machinery and equipment	\$ 488,495
Less: Accumulated depreciation	<u>(482,312)</u>
	<u>\$ 6,183</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2023**

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

Long-term debt activity for the fiscal year ended September 30, 2023 was as follows:

	October 1, <u>2022</u>	<u>Additions</u>	<u>Reductions</u>	September 30, <u>2023</u>	<u>Due within One Year</u>
<b>Governmental Activities</b>					
Bonds and notes payable:					
2015 Capital Improvement Refunding Note	\$ 4,222,000	\$ -	\$ (510,000)	\$ 3,712,000	\$ 525,000
2017 Capital Improvement Revenue Note	111,443	-	(64,071)	47,372	47,372
2019 Capital Improvement Revenue Note	4,500,000	-	(250,000)	4,250,000	250,000
2022 Capital Improvement Revenue Note	89,817	-	(20,623)	69,194	21,534
2023 Capital Improvement Revenue Note	-	3,800,000	-	3,800,000	162,143
Financed purchases	1,696,041	-	(497,966)	1,198,075	313,679
Lease liability	60,192	-	(37,954)	22,238	22,238
Total bonds and notes payable	<u>10,679,493</u>	<u>3,800,000</u>	<u>(1,380,614)</u>	<u>13,098,879</u>	<u>1,341,966</u>
Other liabilities:					
Compensated absences	<u>2,160,297</u>	<u>921,049</u>	<u>(878,330)</u>	<u>2,203,016</u>	<u>1,745,344</u>
Governmental activity long-term liabilities	<u>\$12,839,790</u>	<u>\$ 4,721,049</u>	<u>\$ (2,258,944)</u>	<u>\$ 15,301,895</u>	<u>\$ 3,087,310</u>
<b>Business-type Activities</b>					
Bonds and notes payable:					
2022 Capital Improvement Revenue Note	\$ 461,919	\$ -	\$ (106,056)	\$ 355,863	\$ 107,056
Total bonds and notes payable	<u>461,919</u>	<u>-</u>	<u>(106,056)</u>	<u>355,863</u>	<u>107,056</u>
Other liabilities:					
Compensated absences	<u>92,063</u>	<u>109,040</u>	<u>(98,926)</u>	<u>102,177</u>	<u>72,737</u>
Business-type activities long-term liabilities	<u>\$ 553,982</u>	<u>\$ 109,040</u>	<u>\$ (204,982)</u>	<u>\$ 458,040</u>	<u>\$ 179,793</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

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

Interfund balances for the fiscal year ended September 30, 2023, are as follows:

	Interfund Receivable	Interfund Payable
General Fund	\$ 1,845,692	\$ -
Capital Projects	-	860,539
Senior Center	-	169,122
Sanitation Fund	-	776,308
Hurricane Fund	-	39,723
	\$ 1,845,692	\$ 1,845,692

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, 2023, are as follows:

	Transfers In**	Transfers Out**
General Fund	\$ 435,869	\$ 2,179,167
Senior Center	551,232	-
Capital Projects	-	435,869
Road and Transportation	-	65,948
Debt Service	1,693,883	-
	\$ 2,680,984	\$ 2,680,984

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

- Operating subsidies from the General fund of \$551,232 to the Elderly Services Center and \$1,693,883 in transfers to the Debt Service fund to cover debt service payments. The Road and Transportation fund transferred \$65,948 to the Debt Service Fund to cover the debt payment related to the Bike Path project. The Capital Projects fund transferred \$435,869 which were 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  
SEPTEMBER 30, 2023

**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 1st. For the year ended September 30, 2023, the average active employee contribution rate was 5.83% of annual pay, and the City's average contribution rate was 10.47% 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. Subsequent to year end, effective October 1, 2023, the City negotiated with the Fraternal Order of Police (FOP) a change to the employee contributions that would cap employee contributions at 9.9% for FY 2024, FY 2025 and FY 2026. For the year ended September 30, 2023, the average active employee contribution rate was 8.7% of annual pay, and the City's average contribution rate was 12.27% 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 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.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

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

**Employees covered by benefit terms.**

At October 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	84
Inactive employees entitled to but not yet receiving benefits	7
Active employees	81
Total membership	<u>172</u>

**Police & Firefighters**

The Police & Firefighters Plan provides retirement, disability, and death benefits. Retirement benefits for Police employees within 3 years of normal retirement eligibility on October 12, 2014 are frozen at 3.5% of Average Monthly Earnings (AME) as of October 12, 2014 with no cap. Members hired before October 12, 2014 that were not within 3 years of normal retirement will receive benefit accruals of 3.5% of AME for each year of credited service up to 20 years and 3.0% of AME for each year thereafter. The maximum benefit is 85% of AME. Members hired on or after October 12, 2014 receive a benefit of 2.5% of AME per year of credited service. The maximum benefit is 70% of AME. The minimum benefit is 2% per year of service.

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



**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2023

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

**Employees covered by benefit terms**

At October 1, 2022 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	41
Total membership	90

**Net Pension Liability**

The City's net pension liability was measured as of September 30, 2023, 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, 2023, 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.

**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2023

**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:

<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%	2.5-3.5%
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, 2023

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

**General Employees (Continued)**

**Changes in the Net Pension Liability**

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary	
		Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<b><u>Balances at 09/30/2022</u></b>	\$ 21,638,402	\$ 25,086,188	\$ (3,447,786)
Changes for the year:			
Service cost	554,760		554,760
Interest	1,504,793		1,504,793
Differences between expected and actual experience	(145,881)		(145,881)
Changes of assumptions	-		-
Contributions - employer		435,789	(435,789)
Contributions - employee		268,192	(268,192)
Net investment income		(3,935,708)	3,935,708
Benefit payments, including refunds of employee contributions	(1,392,226)	(1,392,226)	-
Administrative expense		(89,711)	89,711
Net changes	521,446	(4,713,664)	5,235,110
<b><u>Balances at 09/30/2023</u></b>	<b>\$ 22,159,848</b>	<b>\$ 20,372,524</b>	<b>\$ 1,787,324</b>

Plan fiduciary net position as a percentage of the total pension liability .....	91.93%
Covered payroll .....	\$ 4,020,870
Net pension liability as a percentage of covered payroll .....	44.45%

**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 \$	4,250,089	1,787,324	(274,873)

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

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

**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, 2023, the City recognized pension expense of \$402,941. At September 30, 2023, 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	\$ 40,294	\$ 137,506
Changes in assumptions	-	210,107
Net difference between expected and actual earnings on investments	4,604,017	2,011,345
Total	\$ 4,644,311	\$ 2,358,958

The deferred outflows of resources related to the General Employees Retirement Plan, totaling \$427,903, 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, 2024.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**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>	
2024	\$ 338,002
2025	279,705
2026	531,693
2027	1,135,953
2028	-
Thereafter	-
<b>Total</b>	<b><u>\$ 2,285,353</u></b>

**Police & Firefighters**

**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	3.25% 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.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**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%	2.5-3.5%
Real estate	<u>7.5%</u>	4.5%
Total	<u>100%</u>	

**Discount rate**

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

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



**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

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

**Police & Firefighters (Continued)**

**Changes in the Net Pension Liability**

	<b>Increase (Decrease)</b>		
	Total	Plan Fiduciary	
	Pension Liability (a)	Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<b><u>Balances at 09/30/2022</u></b>	\$ 34,867,318	\$ 41,328,472	\$ (6,461,154)
Changes for the year:			
Service cost	652,014		652,014
Interest	2,399,844		2,399,844
Changes in benefit terms	1,200,474		1,200,474
Differences between expected and actual experience	(584,887)		(584,887)
Changes of assumptions	-		-
Contributions - employer (from city)		389,030	(389,030)
Contributions - employer (from state)		126,315	(126,315)
Contributions - employee		330,338	(330,338)
Net investment income		(6,502,357)	6,502,357
Benefit payments, including refunds of employee contributions	(2,471,700)	(2,471,700)	-
Administrative expense		(85,134)	85,134
Other changes	3,098		3,098
Net changes	1,198,843	(8,213,508)	9,412,351
<b><u>Balances at 09/30/2023</u></b>	<b>\$ 36,066,161</b>	<b>\$ 33,114,964</b>	<b>\$ 2,951,197</b>

Plan fiduciary net position as a percentage of the total pension liability .....	91.82%
Covered payroll .....	\$ 3,477,240
Net pension liability as a percentage of covered payroll .....	84.87%

**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:

	Current		
	1% Decrease 6.00%	Discount Rate 7.00%	1% Increase 8.00%
City's Net Pension Liability \$	6,777,549	2,951,197	(257,897)

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

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

**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, 2022, the City recognized pension expense of \$1,424,179. At September 30, 2022, 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	\$ 298,260	\$ 463,036
Changes in assumptions	-	577,555
Net difference between expected and actual earnings on investments	7,571,791	3,363,770
Total	<u>\$ 7,870,051</u>	<u>\$ 4,404,361</u>

The deferred outflows of resources related to the Police and Firefighters Retirement plan, totaling \$559,708, 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, 2024.

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

**Year ended 9/30:**

2024	\$ 338,002
2025	279,705
2026	531,693
2027	1,135,953
2028	-
Thereafter	-
<b>Total</b>	<u><b>\$ 2,285,353</b></u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

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

**(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.

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, 2023, the General Employees Retirement System had two (2) participants with balances amounting to \$170,075 and the Police and Firefighters Retirement System had three (3) participants with balances amounting to \$811,605.

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

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

**(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, 2023, there were four plan members, the City Manager, the Finance Director, 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 \$70,000 for the fiscal year ended September 30, 2023.

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

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

	Retirement Plan		
	General Employees	Police and Firefighters	Total
<u>Deferred outflows</u>			
Difference between expected and actual experience	\$ 40,294	\$ 298,260	\$ 338,554
Difference between expected and actual earnings on investments	2,592,672	4,208,021	6,800,693
Changes in assumptions	-	-	-
Subtotal	2,632,966	4,506,281	7,139,247
Contributions subsequent to the measurement date	427,903	559,708	987,611
Total deferred outflows and contributions subsequent to the measurement	<u>\$ 3,060,869</u>	<u>\$ 5,065,989</u>	<u>\$ 8,126,858</u>
<u>Deferred inflows</u>			
Difference between expected and actual experience	\$ 137,506	\$ 463,036	\$ 600,542
Changes in assumptions	210,107	577,555	787,662
Difference between expected and actual earnings on investments	-	-	-
Total deferred inflows	<u>\$ 347,613</u>	<u>\$ 1,040,591</u>	<u>\$ 1,388,204</u>
Pension expense	<u>\$ 402,941</u>	<u>\$ 1,424,179</u>	<u>\$ 1,827,120</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**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. The following presents the eligibility requirements for retirement under the City's three Retirement Plans: Police and Firefighters' 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, 2023

**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, 2023.

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, 2023

**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.

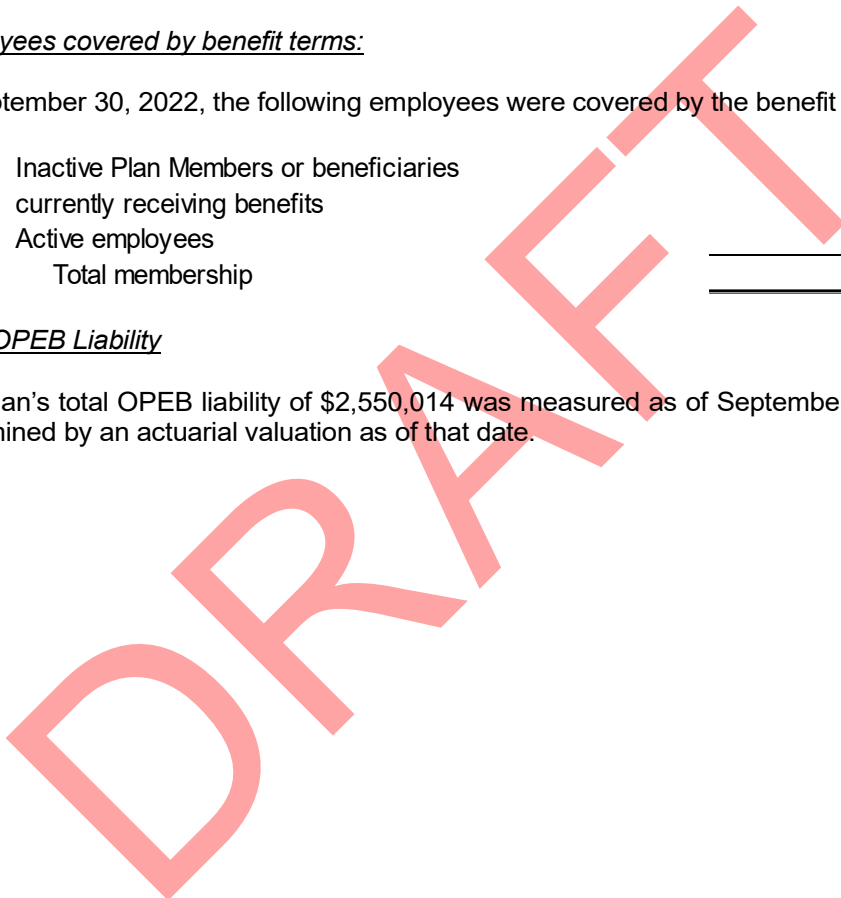
Employees covered by benefit terms:

At September 30, 2022, the following employees were covered by the benefit terms:

Inactive Plan Members or beneficiaries currently receiving benefits	66
Active employees	126
Total membership	<hr style="border: 0.5px solid black;"/> <hr style="border: 0.5px solid black;"/> 192

Total OPEB Liability

The Plan's total OPEB liability of \$2,550,014 was measured as of September 30, 2022 and was determined by an actuarial valuation as of that date.





**CITY OF MIAMI SPRINGS, FLORIDA**  
 NOTES TO THE FINANCIAL STATEMENTS  
 SEPTEMBER 30, 2023

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

Actuarial assumptions and other inputs

The total OPEB liability in the September 30, 2022 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	9/30/2022
Measurement date	9/30/2022
Actuarial Cost Method	Entry Age Normal
Discount rate	4.40%
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 2.19% as of the beginning of the measurement period to 4.40% as of September 30, 2022. 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, 2023

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

Changes in the Total OPEB Liability

<b>Balance at 9/30/2021</b>	<b>\$</b>	<b>3,214,306</b>
Changes for the year:		
Service cost		141,906
Interest		72,081
Differences between expected and actual experience		-
Changes in assumptions and other inputs		(748,567)
Benefit payments		(129,712)
Net change in OPEB liability		(664,292)
<b>Balance at 9/30/2022</b>	<b>\$</b>	<b>2,550,014</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 4.40%, 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:

	Current Discount Rate Assumption	
1% Decrease 3.40%	4.40%	1% Increase 5.40%
\$ 2,849,288	\$ 2,550,014	\$ 2,300,620

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

The following presents the plan's total OPEB liability, 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:

	Current Healthcare Cost Trend Rate Assumption	
1% Decrease	1% Increase	1% Increase
\$ 2,307,114	\$ 2,550,014	\$ 2,846,238

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTES TO THE FINANCIAL STATEMENTS  
SEPTEMBER 30, 2023

**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, 2023, the City Plan recognized OPEB expenses of \$109,982. At September 30, 2023, 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	\$ 46,350	\$ 14,194
Changes in assumptions	138,264	636,418
Net difference between expected and actual earnings on investments	160,679	-
Total	\$ 345,293	\$ 650,612

The deferred outflow of resources related to OPEB totaling \$160,679 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, 2024. 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 (In)Outflows of Resources
2024	\$ (80,672)
2025	(86,331)
2026	(91,768)
2027	(93,037)
2028	(114,190)
Thereafter	-
<b>Total</b>	<b>\$ (465,998)</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, 2023

**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.

**Encumbrances**

As of September 30, 2023, the City had the following major fund encumbrances:

- 1) \$88,139 in General fund encumbrances related to a shade canopy for the parks and recreation department.
- 2) \$275,131 in the Capital Projects fund related to the golf course renovation project.
- 3) \$673,722 in the Capital Projects fund related to road projects.
- 4) \$87,500 in the Capital Projects fund related to the pump house project.
- 5) \$58,300 in the Capital Projects fund related to the parking study.

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

## REQUIRED SUPPLEMENTARY INFORMATION BUDGETARY COMPARISON SCHEDULE GENERAL FUND FISCAL YEAR ENDED SEPTEMBER 30, 2023

	<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	\$ 10,556,252	\$ 10,556,252	\$ 10,730,390	\$ 174,138
Charges for services	2,512,300	3,899,976	2,662,913	(1,237,063)
Public service taxes	1,781,585	1,781,585	1,969,078	187,493
Intergovernmental	2,226,389	1,821,202	2,564,911	743,709
Licenses and permits	200,000	200,000	134,036	(65,964)
Fines and forfeitures	1,372,526	1,412,120	1,283,163	(128,957)
Investment income	36,000	36,000	192,461	156,461
Other	335,800	370,600	236,179	(134,421)
Total revenues	<u>19,020,852</u>	<u>20,077,735</u>	<u>19,773,131</u>	<u>(304,604)</u>
<b>Expenditures:</b>				
<b>General government:</b>				
Council	183,132	225,420	164,355	61,065
City Clerk	345,606	349,114	345,613	3,501
City Manager	429,952	430,662	599,396	(168,734)
City Attorney	236,722	253,755	236,871	16,884
Human Resources	330,171	353,776	297,785	55,991
Planning	90,957	93,824	122,686	(28,862)
Finance	765,428	866,829	846,455	20,374
Information Technology	417,383	423,565	389,685	33,880
Total general government	<u>2,799,351</u>	<u>2,996,945</u>	<u>3,002,845</u>	<u>(5,900)</u>
<b>Public safety:</b>				
Police	8,414,459	8,514,688	8,202,492	312,196
Code Enforcement	310,376	310,376	312,181	(1,805)
Total public safety	<u>8,724,835</u>	<u>8,825,064</u>	<u>8,514,673</u>	<u>310,391</u>
<b>Public works:</b>				
Administration	485,630	485,631	484,920	711
Streets and sidewalks	378,975	378,975	426,671	(47,696)
Properties	928,290	1,035,885	827,141	208,744
Building maintenance	419,078	419,080	395,634	23,446
Fleet maintenance	40,500	40,500	86,389	(45,889)
Total public works	<u>2,252,473</u>	<u>2,360,071</u>	<u>2,220,755</u>	<u>139,316</u>
<b>Recreation:</b>				
Administration	1,805,755	2,016,948	1,715,524	301,424
Aquatics	685,989	685,990	667,606	18,384
Tennis	47,400	53,399	52,248	1,151
Park maintenance	412,601	412,601	361,193	51,408
Golf Administration	14,093	13,132	18,215	(5,083)
Golf Pro Shop	646,225	767,208	765,893	1,315
Golf Maintenance	1,382,972	1,396,262	1,100,351	295,911
Total recreation	<u>4,995,035</u>	<u>5,345,540</u>	<u>4,681,030</u>	<u>664,510</u>
Total expenditures	<u>18,771,694</u>	<u>19,527,620</u>	<u>18,419,303</u>	<u>1,108,317</u>

(Continued)

**CITY OF MIAMI SPRINGS, FLORIDA**  
 REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 FISCAL YEAR ENDED SEPTEMBER 30, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive/(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>249,158</u>	<u>550,115</u>	<u>1,353,828</u>	<u>803,713</u>
Other financing sources (uses):				
Issuance of debt	500,000	500,000	500,000	-
Transfers in	408,210	408,210	435,869	27,659
Transfers out	<u>(1,476,131)</u>	<u>(1,476,131)</u>	<u>(2,179,167)</u>	<u>(703,036)</u>
Total other financing sources	<u>(567,921)</u>	<u>(567,921)</u>	<u>(1,243,298)</u>	<u>(675,377)</u>
Net change in fund balance	<u>\$ (318,763)</u>	<u>\$ (17,806)</u>	110,530	<u>\$ 128,336</u>
Fund balance - beginning			<u>8,150,474</u>	
Fund balance - ending			<u>\$ 8,261,004</u>	

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See notes to budgetary comparison schedule



# CITY OF MIAMI SPRINGS, FLORIDA

## REQUIRED SUPPLEMENTARY INFORMATION BUDGETARY COMPARISON SCHEDULE BUILDING FUND FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Building Operation Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Licenses and permits	\$ 850,550	\$ 922,025	\$ 1,799,982	\$ 877,957
Investment income	-	-	48,318	48,318
Total revenues	850,550	922,025	1,848,300	926,275
Expenditures:				
Current:				
Public safety	1,135,228	1,206,703	1,162,975	43,728
Total expenditures	1,135,228	1,206,703	1,218,643	(11,940)
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(284,678)	(284,678)	629,657	914,335
Net change in fund balance	\$ (284,678)	\$ (284,678)	629,657	\$ 914,335
Fund balance - beginning			1,506,632	
Fund balance - ending			\$ 2,136,289	

**CITY OF MIAMI SPRINGS, FLORIDA**  
NOTE TO BUDGETARY COMPARISON SCHEDULE  
FISCAL YEAR ENDED SEPTEMBER 30, 2023

**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 Council.

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 all major funds, the General fund, the Building fund and the Capital Projects fund. The City also adopts budgets for the Road and Transportation fund, the Law Enforcement Trust fund, the Elderly Services fund, and the Debt Service fund 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 \$755,926 for the fiscal year ended September 30, 2023, and consists of the roll-forward of encumbrances from FY 2022, 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>2022</u>	<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	\$ 554,760	\$ 530,621	\$ 517,823	\$ 478,369	\$ 449,371	\$ 425,585	\$ 327,212	\$ 298,401	\$ 318,230
Interest on the total pension liability	1,504,793	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	(145,881)	(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	(1,271,874)	(1,468,620)	(1,535,189)	(1,944,484)	(1,161,974)	(1,585,026)	(1,731,453)	(993,482)	(908,927)
Refunds	(120,352)	(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>521,446</u>	<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>21,638,402</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>	<u>17,252,746</u>
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 22,159,848</u>	<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	\$ 435,789	\$ 478,209	\$ 472,860	\$ 443,293	\$ 420,570	\$ 338,551	\$ 317,957	\$ 344,236	\$ 366,204
Contributions - Member	268,192	321,545	314,272	307,085	285,901	283,972	252,554	208,312	188,555
Net Investment Income	(3,935,708)	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	(1,271,874)	(1,468,620)	(1,535,189)	(1,944,484)	(1,161,974)	(1,585,026)	(1,731,453)	(993,482)	(908,927)
Refunds	(120,352)	(115,706)	(76,741)	(10,453)	(60,181)	(18,047)	(39,929)	(53,595)	(60,675)
Pension plan administrative expense	(89,711)	(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>(4,713,664)</u>	<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>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>	<u>16,050,579</u>
<b>Plan Fiduciary Net Position - Ending</b>	<u>\$ 20,372,524</u>	<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>\$ 1,787,324</u>	<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	91.93%	115.93%	99.53%	96.25%	98.92%	97.94%	98.71%	96.31%	98.32%
Covered Payroll <sup>1</sup>	\$ 4,020,870	\$ 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	44.45%	-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
2023	\$ 427,903	\$ 427,903	\$ -	\$ 4,408,816	9.71%
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

10/1/2021

Measurement Date:

9/30/2022

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	26 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,	<u>2022</u>	<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	\$ 652,014	\$ 570,158	\$ 528,793	\$ 546,751	\$ 590,707	\$ 590,908	\$ 517,936	\$ 516,880	\$ 606,975
Interest on the total pension liability	2,399,844	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	1,200,474	187,216	-	-	-	-	-	-	(614,240)
Difference between actual & expected experience of the total pension liability	(584,887)	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	(2,458,907)	(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	(12,793)	-	(30,757)	(110,657)	-	(103,048)	(9,940)	(122,349)	(47,832)
Other	3,098	(5,092)	(2,510)	(62,026)	(3,717)	5,585	189	(65,584)	(101,254)
<b>Net Change in Total Pension Liability</b>	<u>1,198,843</u>	<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>34,867,318</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>	<u>29,867,171</u>
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 36,066,161</u>	<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	\$ 515,345	\$ 592,671	\$ 630,158	\$ 658,407	\$ 746,806	\$ 799,561	\$ 824,123	\$ 746,333	\$ 745,274
Contributions - Member	330,338	299,853	311,426	357,453	338,943	381,489	353,736	309,304	336,297
Net Investment Income	(6,502,357)	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	(2,458,907)	(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	(12,793)	-	(30,757)	(110,657)	-	(103,048)	(9,940)	(122,349)	(47,832)
Pension plan administrative expense	(85,134)	(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>(8,213,508)</u>	<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>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>	<u>25,053,469</u>
<b>Plan Fiduciary Net Position - Ending</b>	<u>\$ 33,114,964</u>	<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>\$ 2,951,197</u>	<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	91.82%	118.53%	102.87%	98.86%	98.57%	98.04%	92.73%	89.09%	90.52%
Covered Payroll <sup>1</sup>	\$ 3,477,240	\$ 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	84.87%	-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
2023	\$ 532,404	\$ 532,404	\$ -	3,690,931	14.42%
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	10/1/2021
Measurement Date:	9/30/2022
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	0 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 Statement No. 75)

Measurement Year Ended September 30,	2022	2021	2020	2019	2018	2017
<b>Total OPEB Liability</b>						
Service cost	\$ 141,906	\$ 120,924	\$ 117,291	\$ 104,511	\$ 107,514	\$ 112,469
Interest on the Total OPEB Liability	72,081	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	(748,567)	151,718	(27,403)	139,248	(115,795)	(147,733)
Benefit payments	(129,712)	(99,225)	(90,771)	(107,525)	(115,637)	(110,544)
Net change in Total OPEB Liability	(664,292)	315,124	78,659	187,003	(28,991)	(59,648)
<b>Total OPEB Liability-beginning*</b>	<u>3,214,306</u>	<u>2,899,182</u>	<u>2,820,523</u>	<u>2,633,520</u>	<u>2,662,511</u>	<u>2,722,159</u>
<b>Total OPEB Liability-ending</b>	<u>\$ 2,550,014</u>	<u>\$ 3,214,306</u>	<u>\$ 2,899,182</u>	<u>\$ 2,820,523</u>	<u>\$ 2,633,520</u>	<u>\$ 2,662,511</u>
Estimated covered employee payroll	\$ 7,879,041	\$ 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	32.36%	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, 2022:

- The discount rate was changed from 2.19% to 4.40%.

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.

**Elderly Services 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 Fund

**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, 2023

	Special Revenue Funds					Total Nonmajor Governmental Funds
	<u>Elderly Services</u>	<u>LETF</u>	<u>Hurricane</u>	<u>Road and Transportation</u>	<u>Debt Service</u>	
<b>ASSETS</b>						
Accounts receivable - net	\$ 214,768	\$ 149	\$ 39,842	\$ 202,719	\$ -	\$ 457,478
Restricted assets:						
Cash and equity in pooled cash and investments	<u>18,062</u>	<u>237,994</u>	<u>-</u>	<u>40,518</u>	<u>307</u>	<u>296,881</u>
Total assets	<u>\$ 232,830</u>	<u>\$ 238,143</u>	<u>\$ 39,842</u>	<u>\$ 243,237</u>	<u>\$ 307</u>	<u>\$ 754,359</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 48,966	\$ 3,181	\$ -	\$ 23,077	\$ -	\$ 75,224
Accrued payroll	17,850	-	-	-	-	17,850
Due to other funds	<u>169,122</u>	<u>-</u>	<u>39,723</u>	<u>-</u>	<u>-</u>	<u>208,845</u>
Total liabilities	<u>235,938</u>	<u>3,181</u>	<u>39,723</u>	<u>23,077</u>	<u>-</u>	<u>301,919</u>
<b>FUND BALANCES</b>						
Restricted	-	234,962	119	220,160	307	455,548
Unassigned	<u>(3,108)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,108)</u>
Total fund balances	<u>(3,108)</u>	<u>234,962</u>	<u>119</u>	<u>220,160</u>	<u>307</u>	<u>452,440</u>
Total liabilities and fund balances	<u>\$ 232,830</u>	<u>\$ 238,143</u>	<u>\$ 39,842</u>	<u>\$ 243,237</u>	<u>\$ 307</u>	<u>\$ 754,359</u>

**CITY OF MIAMI SPRINGS, FLORIDA**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue Funds					Total Nonmajor Governmental Funds
	Elderly Services	LETF	Hurricane	Road and Transportation	Debt Service	
Revenues:						
Charges for services	\$ 3,100	\$ -	\$ -	\$ 29,413	\$ -	\$ 32,513
Intergovernmental	737,495	-	-	857,495	-	1,594,990
Fines and forfeitures	-	54,388	-	-	-	54,388
Investment income	-	4,920	-	2,648	920	8,488
Miscellaneous	17,335	-	-	-	-	17,335
Total revenues	<u>757,930</u>	<u>59,308</u>	<u>-</u>	<u>889,556</u>	<u>920</u>	<u>1,707,714</u>
Expenditures:						
Current:						
Public Safety	-	110,662	-	-	-	110,662
Public Works	-	-	-	1,073,420	-	1,073,420
Recreation and social services	1,314,307	-	-	-	-	1,314,307
Debt service:						
Principal retirement	-	-	-	-	1,380,614	1,380,614
Interest and fiscal charges	-	-	-	-	313,882	313,882
Capital outlay:						
Public Safety	-	5,228	-	-	-	5,228
Total expenditures	<u>1,314,307</u>	<u>115,890</u>	<u>-</u>	<u>1,073,420</u>	<u>1,694,496</u>	<u>4,192,885</u>
Deficiency of revenues over expenditures before other financing sources	<u>(556,377)</u>	<u>(56,582)</u>	<u>-</u>	<u>(183,864)</u>	<u>(1,693,576)</u>	<u>(2,490,399)</u>
Other financing sources						
Transfers in	551,232	-	-	-	1,693,883	2,245,115
Transfers out	-	-	-	(65,948)	-	(65,948)
Total other financing sources	<u>551,232</u>	<u>-</u>	<u>-</u>	<u>(65,948)</u>	<u>1,693,883</u>	<u>2,179,167</u>
Net change in fund balances	<u>(5,145)</u>	<u>(56,582)</u>	<u>-</u>	<u>(249,812)</u>	<u>307</u>	<u>(311,232)</u>
Fund balances - beginning	<u>2,037</u>	<u>291,544</u>	<u>119</u>	<u>469,972</u>	<u>-</u>	<u>763,672</u>
Fund balances - ending	<u>\$ (3,108)</u>	<u>\$ 234,962</u>	<u>\$ 119</u>	<u>\$ 220,160</u>	<u>\$ 307</u>	<u>\$ 452,440</u>

## CITY OF MIAMI SPRINGS, FLORIDA

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL NON-MAJOR GOVERNMENTAL FUNDS FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Debt Service Fund			Variance with Final Budget Positive/(Negative)
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Investment income	\$ -	\$ -	\$ 920	\$ 920
Total revenues	<u>-</u>	<u>-</u>	<u>920</u>	<u>920</u>
Expenditures:				
Debt service:				
Principal retirement	\$ 1,378,256	\$ 1,378,256	\$ 1,380,614	\$ (2,358)
Interest and fiscal charges	<u>294,670</u>	<u>294,670</u>	<u>313,882</u>	<u>(19,212)</u>
Total expenditures	<u>1,672,926</u>	<u>1,672,926</u>	<u>1,694,496</u>	<u>(21,570)</u>
Excess (deficiency) of revenues over expenditures before other financing (uses) sources	<u>(1,672,926)</u>	<u>(1,672,926)</u>	<u>(1,693,576)</u>	<u>(20,650)</u>
Other financing sources				
Transfers in	<u>1,672,926</u>	<u>1,672,926</u>	<u>1,693,883</u>	<u>20,957</u>
Total other financing sources	<u>1,672,926</u>	<u>1,672,926</u>	<u>1,693,883</u>	<u>20,957</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>307</u>	<u>\$ 307</u>
Fund balance - beginning			<u>-</u>	
Fund balance - ending			<u>\$ 307</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, 2023

	LET Fund			
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 54,388	\$ 54,388
Investment income	1,500	1,500	4,920	3,420
Total revenues	1,500	1,500	59,308	57,808
Expenditures:				
Current:				
Public safety	160,954	164,074	110,662	(53,412)
Total expenditures	160,954	164,074	115,890	(48,184)
Deficiency of revenues over expenditures before other financing sources(uses)	(159,454)	(162,574)	(56,582)	105,992
Net change in fund balance	\$ (159,454)	\$ (162,574)	(56,582)	\$ 105,992
Fund balance - beginning			291,544	
Fund balance - ending			\$ 234,962	

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# 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, 2023

	Elderly Services Fund			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$ 29,536	\$ 29,536	\$ 3,100	\$ (26,436)
Intergovernmental	840,617	840,617	737,495	(103,122)
Other	-	-	17,335	17,335
<b>Total revenues</b>	<u>870,153</u>	<u>870,153</u>	<u>757,930</u>	<u>(112,223)</u>
<b>Expenditures:</b>				
Current:				
Recreation and social services	1,199,097	1,199,097	1,314,307	(115,210)
Capital outlay:				
Recreation and social services	-	-	-	-
<b>Total expenditures</b>	<u>1,199,097</u>	<u>1,199,097</u>	<u>1,314,307</u>	<u>(115,210)</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>(328,944)</u>	<u>(328,944)</u>	<u>(556,377)</u>	<u>(227,433)</u>
<b>Other financing sources (uses)</b>				
Transfers in	326,746	326,746	551,232	224,486
<b>Total other financing sources (uses)</b>	<u>326,746</u>	<u>326,746</u>	<u>551,232</u>	<u>224,486</u>
Net change in fund balance	<u>\$ (2,198)</u>	<u>\$ (2,198)</u>	(5,145)	<u>\$ -</u>
Fund balance - beginning			<u>2,037</u>	
Fund balance - ending			<u>\$ (3,108)</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, 2023

	Road and Transportation			Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Charges for services	\$ 28,000	\$ 28,000	\$ 29,413	\$ 1,413
Investment income	-	-	2,648	2,648
Intergovernmental	<u>620,000</u>	<u>946,980</u>	<u>857,495</u>	<u>(89,485)</u>
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>648,000</u>	<u>974,980</u>	<u>889,556</u>	<u>(85,424)</u>
Expenditures:				
Current:				
Public works	<u>632,579</u>	<u>959,559</u>	<u>1,073,420</u>	<u>(113,861)</u>
Total expenditures	<u>632,579</u>	<u>959,559</u>	<u>1,073,420</u>	<u>(113,861)</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>15,421</u>	<u>15,421</u>	<u>(183,864)</u>	<u>(199,285)</u>
Other financing sources (uses)				
Transfers out	<u>-</u>	<u>-</u>	<u>(65,948)</u>	<u>(65,948)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(65,948)</u>	<u>(65,948)</u>
Net change in fund balance	<u>\$ 15,421</u>	<u>\$ 15,421</u>	<u>(249,812)</u>	<u>\$ -</u>
Fund balance - beginning			<u>469,972</u>	
Fund balance - ending			<u>\$ 220,160</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 and 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, 2023

	Pension Trust Funds		Total Pension Trust Funds
	General Employees' Pension Plan	Police & Firefighters' Pension Plan	
<b>ASSETS</b>			
Cash and Cash equivalents	\$ 242,750	\$ 399,899	\$ 642,649
Investments at fair value:			
Equity securities	13,545,642	21,961,682	35,507,324
Corporate bonds	1,438,428	2,498,823	3,937,251
Certificates of deposit	203,174	242,419	445,593
U.S. government securities	415,992	704,174	1,120,166
Mortgage pools	1,341,184	1,984,202	3,325,386
Foreign bonds	52,180	136,358	188,538
Municipal bonds	313,982	453,803	767,785
Collateralized mortgage obligations	2,003,529	3,727,811	5,731,340
Real estate fund	2,001,398	3,022,302	5,023,700
Total investments	21,315,509	34,731,574	56,047,083
Receivables:			
Due from other governments	35,262	40,071	75,333
Accrued interest and dividends	31,609	50,927	82,536
Total receivables	66,871	90,998	157,869
Other assets:			
Prepaid expenses	-	-	-
Total assets	21,625,130	35,222,471	56,847,601
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	24,911	47,218	72,129
Due to broker	-	-	-
Total liabilities	24,911	47,218	72,129
<b>NET POSITION</b>			
Net position restricted for pension benefits	\$ 21,600,219	\$ 35,175,253	\$ 56,775,472

**CITY OF MIAMI SPRINGS, FLORIDA**  
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Pension Trust Funds		Total Pension Trust Funds
	General Employees' Pension Plan	Police & Firefighters' Pension Plan	
<b>ADDITIONS</b>			
Contributions:			
City	\$ 427,903	\$ 401,501	\$ 829,404
Plan members	257,659	321,111	578,770
State of Florida	-	158,207	158,207
Total contributions	685,562	880,819	1,566,381
Investments earnings:			
Net appreciation (depreciation) in fair value of investments	1,604,923	2,694,237	4,299,160
Dividends and interest income	503,270	805,858	1,309,128
Total investment earnings (losses)	2,108,193	3,500,095	5,608,288
Less: investment expense	(122,686)	(177,145)	(299,831)
Net investment earnings (losses)	1,985,507	3,322,950	5,308,457
Other income (loss)	(948)	(4,748)	(5,696)
Total additions	2,670,121	4,199,021	6,869,142
<b>DEDUCTIONS</b>			
Pension benefits	1,267,279	2,017,305	3,284,584
Refunds of member contributions	85,978	42,619	128,597
Administrative expenses	89,169	78,808	167,977
Total deductions	1,442,426	2,138,732	3,581,158
Net decrease	1,227,695	2,060,289	3,287,984
Net position restricted for pension benefits			
Beginning of year	20,372,524	33,114,964	53,487,488
End of year	\$ 21,600,219	\$ 35,175,253	\$ 56,775,472

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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.

### Contents

#### Page

<b>Financial Trends</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>95-99</b>
<b>Revenue Capacity</b> <i>These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.</i>	<b>100-103</b>
<b>Debt Capacity</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>104-108</b>
<b>Demographic and Economic Information</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>109-110</b>
<b>Operating Information</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>	<b>111-113</b>

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

**CITY OF MIAMI SPRINGS, FLORIDA**

**NET POSITION BY COMPONENT**

**LAST TEN FISCAL YEARS**

**(accrual basis of accounting)**

**(amounts expressed in thousands)**

	<u>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>	<u>2023</u>
Governmental activities										
Net investment in capital assets	\$ 20,073	\$ 16,607	\$ 21,697	\$ 22,129	\$ 23,184	\$ 23,039	\$ 23,662	\$ 23,634	\$ 24,199	\$ 26,160
Restricted	1,317	4,545	607	541	1,628	6,326	2,317	5,896	8,085	6,441
Unrestricted	2,021	(1,611)	(2,121)	(691)	(3,138)	(4,039)	(338)	2,091	6,069	5,522
Total governmental activities net position	<u>\$ 23,411</u>	<u>\$ 19,540</u>	<u>\$ 20,183</u>	<u>\$ 21,979</u>	<u>\$ 21,674</u>	<u>\$ 25,326</u>	<u>\$ 25,641</u>	<u>\$ 31,621</u>	<u>\$ 38,353</u>	<u>\$ 38,123</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 2,830	\$ 2,904	\$ 3,349	\$ 3,197	\$ 3,072	\$ 2,997	\$ 2,935	\$ 2,649	\$ 2,384	\$ 2,337
Unrestricted	268	(465)	(842)	(934)	(1,165)	(1,243)	(1,403)	(1,179)	(663)	(792)
Total business-type activities net position	<u>\$ 3,098</u>	<u>\$ 2,439</u>	<u>\$ 2,506</u>	<u>\$ 2,263</u>	<u>\$ 1,906</u>	<u>\$ 1,754</u>	<u>\$ 1,532</u>	<u>\$ 1,470</u>	<u>\$ 1,721</u>	<u>\$ 1,545</u>
Primary government										
Net investment in capital assets	\$ 22,903	\$ 19,511	\$ 25,046	\$ 25,326	\$ 26,256	\$ 26,036	\$ 26,597	\$ 26,283	\$ 26,583	\$ 28,497
Restricted	1,317	4,545	607	541	1,628	6,326	2,317	5,896	8,085	6,441
Unrestricted	2,289	(2,076)	(2,963)	(1,625)	(4,304)	(5,282)	(1,741)	912	5,406	4,730
Total primary government net position	<u>\$ 26,509</u>	<u>\$ 21,979</u>	<u>\$ 22,690</u>	<u>\$ 24,242</u>	<u>\$ 23,580</u>	<u>\$ 27,080</u>	<u>\$ 27,173</u>	<u>\$ 33,091</u>	<u>\$ 40,074</u>	<u>\$ 39,668</u>



**CITY OF MIAMI SPRINGS, FLORIDA**

**CHANGES IN NET POSITION**

**LAST TEN FISCAL YEARS**

(accrual basis of accounting)

(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 2,531	\$ 2,401	\$ 2,381	\$ 2,517	\$ 2,492	\$ 2,717	\$ 2,704	\$ 2,742	\$ 2,597	\$ 3,795
Public safety	6,680	6,047	6,627	6,819	6,821	7,307	8,292	8,285	8,126	10,231
Public works	2,644	2,383	2,494	2,727	7,163	3,058	3,339	2,926	2,544	3,617
Recreation and social services	4,209	4,017	4,195	4,742	4,631	5,772	5,058	5,297	5,680	6,280
Economic and community development	136	159	178	151	13	13	8	8	12	10
Interest on long-term debt	124	208	312	275	278	309	309	369	331	314
Total governmental activities:	16,325	15,216	16,187	17,231	21,397	19,176	19,710	19,627	19,290	24,247
Business-type activities:										
Sanitation	2,416	2,473	2,466	2,352	2,494	2,488	2,540	2,573	2,286	2,797
Stormwater	519	525	469	421	412	466	480	428	335	541
Total business-type activities	2,935	2,997	2,935	2,773	2,906	2,954	3,020	3,001	2,621	3,338
Total primary government expenses	\$ 19,260	\$ 18,213	\$ 19,121	\$ 20,004	\$ 24,501	\$ 22,130	\$ 22,730	\$ 22,628	\$ 21,911	\$ 27,585
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Charges for services:										
General government	1,624	1,239	1,492	2,146	2,241	1,863	1,709	2,058	1,812	2,897
Public safety	422	463	563	840	1,262	1,032	774	826	1,269	1,310
Public works	19	18	-	-	-	-	-	-	35	29
Recreation and social services	1,540	1,538	1,588	1,757	1,817	1,925	1,925	2,403	2,643	1,718
Economic and community development	19	19	21	16	16	-	-	-	-	-
Capital grants and contributions	-	-	214	571	818	490	1,262	3,635	3,485	551
Operating grants and contributions	243	299	220	251	2,311	2,679	753	984	668	828
Total governmental activities program revenues	3,867	3,576	4,097	5,581	8,465	7,989	6,423	9,906	9,912	7,333
Business-type activities:										
Charges for services:										
Sanitation	2,257	2,274	2,278	2,275	2,357	2,366	2,344	2,527	2,437	2,983
Stormwater	231	247	251	252	383	434	434	433	435	169
Capital grants and contributions	-	-	470	-	-	-	-	-	-	-
Total business-type activities program revenues	2,488	2,521	2,999	2,527	2,740	2,801	2,778	2,960	2,872	3,152
Total primary government revenues	\$ 6,355	\$ 6,097	\$ 7,095	\$ 8,108	\$ 11,205	\$ 10,790	\$ 9,201	\$ 12,866	\$ 12,784	\$ 10,485
Net (expense)/revenue										
Governmental activities	\$ (12,457)	\$ (11,640)	\$ (12,090)	\$ (11,650)	\$ (12,932)	\$ (11,186)	\$ (13,287)	\$ (9,721)	\$ (9,377)	\$ (16,914)
Business-type activities	(447)	(476)	64	(246)	(175)	(153)	(242)	(41)	251	(186)
Total primary government net expenses	\$ (12,905)	\$ (12,116)	\$ (12,026)	\$ (11,896)	\$ (13,107)	\$ (11,340)	\$ (13,528)	\$ (9,762)	\$ (9,126)	\$ (17,100)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes	6,669	7,151	7,073	7,503	8,124	8,597	8,597	9,801	9,542	9,505
Utility taxes	1,808	1,796	1,829	1,794	1,852	1,791	1,791	1,807	1,778	1,969
Franchise fees on gross receipts	941	946	915	945	970	984	920	939	1,120	1,225
Intergovernmental (unrestricted)	2,442	2,437	2,585	2,584	2,626	2,639	2,338	2,707	3,251	3,422
Investment income	14	20	19	22	23	57	64	17	22	386
Miscellaneous	277	301	312	598	511	769	343	429	396	176
Total governmental activities	\$ 12,151	\$ 12,651	\$ 12,733	\$ 13,446	\$ 14,105	\$ 14,837	\$ 14,052	\$ 15,700	\$ 16,109	\$ 16,683
Business-type activities:										
Investment income	1	1	4	2	1	1	1	-	1	10
Gain (loss) on sale of capital assets	(26)	-	-	-	-	-	14	-	-	-
Total business-type activities	\$ (25)	\$ 1	\$ 4	\$ 2	\$ 1	\$ 1	\$ 15	\$ -	\$ 1	\$ 10
Total primary government	\$ 12,126	\$ 12,652	\$ 12,736	\$ 13,448	\$ 14,106	\$ 14,838	\$ 14,067	\$ 15,700	\$ 16,110	\$ 16,693
<b>Change in Net Position</b>										
Governmental activities	\$ (306)	\$ 1,011	\$ 643	\$ 1,796	\$ 1,173	\$ 3,651	\$ 765	\$ 5,980	\$ 6,732	\$ (231)
Business-type activities	(472)	(475)	67	(244)	(174)	(152)	(244)	(41)	252	(176)
Total primary government	\$ (778)	\$ 535	\$ 710	\$ 1,552	\$ 999	\$ 3,498	\$ 521	\$ 5,939	\$ 6,984	\$ (407)

**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>Local Option Gas Tax</u>	<u>Enhanced Transportation Tax</u>	<u>State Revenue Sharing Tax</u>	<u>Alcoholic Beverage Tax</u>	<u>Half Cent Sales tax</u>	<u>Utility Tax</u>	<u>Franchise tax</u>	<u>Total</u>
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	9,542	366	801	638	13	1,422	1,777	1,120	15,679
2023	9,505	380	857	690	10	1,478	1,969	1,225	16,114

**CITY OF MIAMI SPRINGS, FLORIDA**

**FUND BALANCES OF GOVERNMENTAL FUNDS**

**LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

(amounts expressed in thousands)

	<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>	<u>2023</u>
General fund										
Nonspendable *	\$ 162	\$ 233	\$ 215	\$ 195	\$ 239	\$ 216	\$ 216	\$ 233	\$ 428	\$ 675
Restricted *	-	-	-	-	-	-	-	-	-	-
Committed *	243	661	150	199	70	80	80	6	33	181
Assigned *	-	-	-	-	-	-	-	-	-	-
Unassigned *	<u>3,858</u>	<u>3,497</u>	<u>2,841</u>	<u>3,335</u>	<u>3,792</u>	<u>4,988</u>	<u>4,988</u>	<u>6,166</u>	<u>7,689</u>	<u>7,405</u>
Total general fund	<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>	<u>\$ 8,261</u>
All other governmental funds										
Nonspendable *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted *	1,317	4,482	422	460	1,629	6,327	2,315	5,893	8,083	6,441
Committed *	-	-	-	-	-	-	-	-	-	-
Assigned *	-	63	-	-	428	-	2	2	2	(3)
Unassigned *	<u>(205)</u>	<u>(196)</u>	<u>(213)</u>	<u>-</u>	<u>(986)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<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>	<u>\$ 6,438</u>

**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>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>	<u>2023</u>
<b>REVENUES</b>										
Taxes and franchise fees	\$ 7,610	\$ 8,097	\$ 7,988	\$ 8,448	\$ 9,093	\$ 9,581	\$ 9,721	\$10,741	\$10,663	\$ 10,730
Charges for services	2,160	2,155	2,414	2,724	2,638	2,703	2,201	3,231	3,452	2,695
Public service taxes	1,808	1,796	1,829	1,794	1,852	1,791	1,809	1,807	1,777	1,969
Intergovernmental	2,582	2,736	2,941	3,350	5,687	5,773	4,184	7,237	7,286	4,710
Licenses and permits	1,043	656	757	1,350	1,554	1,158	902	1,235	1,016	1,934
Fines and forfeitures	519	466	636	849	1,249	1,019	894	879	1,402	1,338
Interest	14	21	19	22	22	57	65	17	22	385
Miscellaneous	283	299	268	363	474	745	344	460	393	254
Total revenues	<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>	<u>24,015</u>
<b>EXPENDITURES</b>										
General government	2,246	2,284	2,285	2,172	2,217	2,298	2,588	2,543	2,558	3,261
Public safety	6,354	6,720	6,938	7,059	7,332	7,619	7,601	8,257	8,884	9,458
Public works	2,308	2,150	2,266	2,423	6,616	2,703	2,988	2,692	2,563	3,164
Recreation and social services	3,749	3,607	3,806	4,339	4,491	5,040	4,522	4,879	5,629	5,684
Economic and community development	5	27	42	12	-	-	-	-	-	-
Debt service:										
Principal retirement	574	2,708	1,621	663	718	2,328	1,014	1,308	1,347	1,381
Interest and fiscal charges	124	208	312	275	279	309	404	369	332	314
Capital outlay:										
General government	864	983	22	34	3	10	3	57	6	4
Public safety	193	168	227	147	203	853	375	122	201	290
Public works	115	212	149	840	1,030	21	24	192	2	5
Recreation and social services	1,009	1,369	4,153	391	454	1,761	5,315	339	659	5,791
Economic and community development	50	-	216	138	-	-	-	-	-	-
Total expenditures	<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>	<u>29,352</u>
Excess (deficiency) of revenues over expenditures	(1,574)	(4,210)	(5,186)	407	(773)	(115)	(4,714)	4,849	3,830	(5,337)
Other financing (uses) sources:										
Transfers in	809	1,060	2,266	1,113	2,653	3,584	1,651	1,803	3,133	2,681
Transfers out	(809)	(1,060)	(2,266)	(1,113)	(2,653)	(3,584)	(1,651)	(1,803)	(3,133)	(2,681)
Proceeds from capital lease	1,631	-	46	-	1,063	1,982	555	-	-	-
Proceeds from debt	624	7,574	-	-	-	5,000	-	-	105	3,800
Total other financing sources (uses)	<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>	<u>3,800</u>
Net change in fund balances	<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>	<u>\$ (1,537)</u>
Debt service as a percentage of noncapital expenditures	4.6%	16.5%	11.2%	5.5%	4.6%	13.0%	7.4%	8.4%	7.9%	7.3%

**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				
2014	620,798	211,570	77,894	910,262	7.6710	1,266,224	71.89%
2015	621,834	248,863	75,422	946,119	7.6710	1,395,092	67.82%
2016	653,405	264,315	68,523	986,244	7.5000	1,472,257	66.99%
2017	692,877	290,727	70,334	1,053,938	7.5000	1,623,957	64.90%
2018	743,121	292,140	85,506	1,120,767	7.3575	1,784,849	62.79%
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	1,954,847	67.72%
2022	901,485	339,775	96,210	1,337,470	7.2095	1,978,539	67.60%
2023	1,145,205	354,590	105,763	1,605,558	6.9100	2,002,193	80.19%

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

(1) Includes tax-exempt property.

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

**CITY OF MIAMI SPRINGS, FLORIDA**

**PROPERTY TAX RATES**

**DIRECT AND OVERLAPPING GOVERNMENTS (1)**

**LAST TEN FISCAL YEARS**

Fiscal Year	City of Miami Springs		Total Direct Rate	OVERLAPPING RATES						Total Direct & Overlapping Rates
	City Wide	Debt Service		County		Special Districts			State	
				County-Wide	Debt Service	Fire	Library	School		
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>24.3967</b>
2016	7.5000	-	<b>7.5000</b>	4.6669	0.4500	2.4293	0.2840	7.6120	0.8871	<b>23.8293</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>
2023	6.9100	-	<b>6.9100</b>	4.5740	0.4355	2.3965	0.2812	6.6990	0.7589	<b>22.0551</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)

2023				2014			
<u>Taxpayer</u>	<u>Taxable Valuation</u>	<u>Rank</u>	<u>Percentage Total Taxable Valuation</u>	<u>Taxpayer</u>	<u>Taxable Valuation</u>	<u>Rank</u>	<u>Percentage Total Taxable Valuation</u>
FLORIDA POWER & LIGHT COMPANY	\$ 31,852	1	2.0%				
MIAMI AP HOTEL LLC	23,000	2	1.4%	MIAMI AP HOTEL LLC	\$ 33,500	1	3.5%
AIRBUS SERVICE COMPANY INC	17,476	3	1.1%				
FAIRHAVENS REAL ESTATE	17,379	4	1.1%	FAIRHAVENS REAL ESTATE	5,972	8	0.6%
FLIGHT SAFETY INTERNATIONAL	16,077	5	1.0%				
SUCRE LLC	15,317	6	1.0%				
O2R PROPERTIES	15,059	7	0.9%				
DORAL BOULEVARD HOTEL LLC	14,579	8	0.9%				
AA BAKER GROUP LTD	13,142	9	0.8%				
DORIAN VAN BEYER CALLEN	12,000	10	0.8%	DORIAN VAN BEYER CALLEN	11,251	2	1.2%
				4299 MIAMI SPRINGS LLC	11,100	3	1.2%
				RED ROOF INNS	9,700	4	1.0%
				PRIME AFC INVEST MGMT LLC	8,005	5	0.8%
				BRE LQ FL PROPERTIES	6,655	6	0.7%
				FAIRWAYS INC	6,000	7	0.6%
				PFEIFFER AND MARIN HOLDINGS	5,748	9	0.6%
				BRE HMSTD PORTFOLIO LLC	5,119	10	0.5%
	<u>\$ 175,881</u>		<u>11.0%</u>		<u>\$ 103,050</u>		<u>10.9%</u>

Sources: Miami-Dade County Tax Assessors' Office  
 2023 Tax Roll  
 Real/personal property adjusted taxable value- \$1,598,589,815



# 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>		
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%
2023	9,567	9,505	99.4%	-	99.4%

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)

<u>Fiscal Year</u>	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Total Primary Government</u>	<u>Percentage of Personal Income (1)</u>	<u>Per Capita (1)</u>
	<u>General Obligation Bonds</u>	<u>Notes Payable</u>	<u>Leases</u>	<u>Sewer Bonds</u>	<u>Notes Payable</u>	<u>Leases</u>			
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	-	11,081	2.00%	746
2023		11,879	1,242	-	356	-	13,477	2.35%	945

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 108 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>
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%	-
2023	-	-	-	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 100 for property value data.

(2) See the Schedule of Demographic and Economic Statistics on page 109 for population data.

**CITY OF MIAMI SPRINGS, FLORIDA**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2023**  
(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)	\$ 4,847,498	0.38%	\$ 18,420
Miami-Dade County (3) (4)	<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>13,454</u>	100.0%	<u>13,454</u>
Total direct and overlapping debt	\$ 8,012,754		\$ 43,851

- 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)
- (4) 2023 data not available as of the date of this report

# CITY OF MIAMI SPRINGS, FLORIDA

## LEGAL DEBT MARGIN INFORMATION

### LAST TEN FISCAL YEARS

(amounts expressed in thousands)

	<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>	<u>2023</u>
Debt Limit	147,937	147,541	168,259	179,805	188,469	188,469	198,561	200,621	203,039	224,953
Total net debt applicable to limit (1)	-	-	-	-	-	-	-	-	-	-
Legal debt margin	147,937	147,541	168,259	179,805	188,469	188,469	198,561	200,621	203,039	224,953
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 2023

Assessed valuation 2023 roll	<u>\$ 1,499,685</u>
Bonded debt limit- 15% of assessed value	\$ 224,953
Total ad valorem debt- General Obligation Bonds	
Amount of debt applicable	<u>\$ -</u>
Legal debt margin	<u>\$ 224,953</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 FY 2011.

**CITY OF MIAMI SPRINGS, FLORIDA**

**PLEDGED 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	
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
2023	-	-	-	(3)	1,969,078	1,477,604	760,000	240,166	1,000,166	345

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**

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Personal Income (Amounts Expressed in Thousands)</b>	<b>Per capita Personal Income (2)</b>	<b>Median Age (2)</b>	<b>School Enrollment (3)</b>	<b>Unemployment rate (4)</b>
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
2023	13,859	574,414	41,447	44.8	3,429	1.6

- 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>2023 (1)</u>			<u>2014</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	39,959	1	2.91%	33,477	1	2.63%
Miami-Dade County, Florida	27,862	2	2.03%	25,502	2	2.00%
University of Miami	19,996	3	1.46%	12,720	6	1.00%
Publix Supermarket	12,524	4	0.91%	4,604	9	0.36%
Jackson Memorial Hospital	12,173	5	0.89%	8,208	8	0.64%
American Airlines	11,102	6	0.81%	9,000	7	0.71%
Miami-Dade College	7,111	7	0.52%	-	-	0.00%
Florida International University	6,608	8	0.48%	3,534	10	0.28%
United States Postal Service	5,134	9	0.37%	-	-	0.00%
Baptist Health Systems	5,133	10	0.37%	13,376	5	1.05%
Federal Government	-	-	0.00%	19,600	3	1.54%
State Government	-	-	0.00%	18,300	4	1.44%
	<u>147,602</u>		<u>10.75%</u>	<u>148,321</u>		<u>8.67%</u>

Source: The Beacon Council

# CITY OF MIAMI SPRINGS, FLORIDA

## FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION LAST TEN FISCAL YEARS

Function	<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>	<u>2023</u>
General government	17	16	16	16	16	16	16	16	17	17
Public safety										
Police										
Officers	42	43	43	43	43	44	45	45	46	47
Civilians	11	10	13	13	12	12	12	12	12	12
Building and Zoning	5	6	7	7	7	6	7	7	9	9
Public Works	13	13	18	20	21	21	23	23	22	21
Culture and recreation	13	11	16	18	19	20	19	19	21	22
Sanitation	13	13	13	13	12	12	11	11	11	11
Stormwater	3	3	2	2	2	2	2	2	2	2
	<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>	<u>141</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>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>2023</b>
<b>Public Safety</b>										
Police:										
Number of calls answered	15,009	13,990	15,853	15,853	14,885	15,939	19,031	15,919	12,497	14,035
Number of arrests	373	327	292	292	374	405	568	364	674	546
Number of sworn personnel	42	43	43	43	43	44	45	46	43	47
Building and Zoning:										
Number of building permits issued	1,302	1,274	1,549	1,549	1,746	1,761	1,440	2,225	1,589	1,392
License/permit revenue generated	\$948,629	\$552,041	\$618,194	\$618,194	\$ 1,418,490	\$ 1,288,049	\$ 820,820	\$ 1,172,954	\$ 935,751	\$ 1,848,300
Occupational licenses issued	569	582	568	568	603	532	506	517	580	576
<b>Culture and recreation</b>										
Number of senior meals served	41,746	56,014	42,346	42,346	47,850	52,916	54,917	77,677	99,355	119,195
Recreation revenues collected	\$411,196	\$343,094	\$420,444	\$420,444	\$ 486,797	\$ 486,797	\$ 95,630	\$ 307,461	\$ 485,355	\$ 518,034
<b>Sanitation</b>										
Refuse collected (tons per month)	961	914	953	953	927	937	1,060	1,023	989	1,050

Sources: Various City departments

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

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

<b>Function/Program</b>	<b>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>2023</b>
<b>Public Safety</b>										
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles	36	36	32	41	41	51	51	50	51	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/Soccer fields	10	10	10	10	10	10	10	10	10	11
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	2	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, 2023, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated April XX, 2024.

**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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

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

*DRAFT*

Caballero Fierman Llerena & García, LLP  
Miami, Florida  
April XX, 2024

DRAFT



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR PROGRAM AND STATE PROJECTS AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

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

**Report on Compliance for the Major Federal Program and Each State Project**

***Opinion on the Major Federal Program and Each State Project***

We have audited City's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on the City's major federal program and state projects for the fiscal year ended September 30, 2023. The City's major federal program and state projects are 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 each of its major federal program and state projects for the fiscal year ended September 30, 2023.

***Basis for Opinion on the Major Federal Program and Each State Project***

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); and Chapter 10.550, Rules of the Auditor General. 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 the major federal program and each state project. 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 or grant agreements applicable to the City's federal programs and state projects.

***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*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General will always detect material noncompliance when 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 City's compliance with the requirements of the major federal program and each state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks 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 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 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 and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of 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 or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 or state project 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 or state project 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 Auditor's 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 and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

*DRAFT*

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
April XX, 2024

**CITY OF MIAMI SPRINGS, FLORIDA**  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FISCAL YEAR ENDED SEPTEMBER 30, 2023

<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>U.S. Treasury Department</b>			
<i>Indirect Programs-Passed through Florida Department of Emergency Management</i>			
Coronavirus State and Local Fiscal Recovery Funds (CSFRF)	21.027		\$ <u>2,021,135</u>
<b>Total U.S. Treasury Department</b>			<u>2,021,135</u>
<b>U.S. Department of Health and Human Services</b>			
<i>Indirect Programs-Passed through the Alliance for Aging:</i>			
Title III, Part C Nutrition Services	93.045	AA2105/AA2205	383,096
Coronavirus Aid, Relief, and Economic Safety (CARES) Act-Nutrition and Support Services	93.354	KCA-2005-A	<u>16,006</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>399,102</u>
<b>U.S. Department of Justice</b>			
<i>Direct Programs:</i>			
Federal Equitable Sharing			115,892
<b>Total U.S. Department of Justice</b>	16.922		<u>115,892</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 2,536,129</u>

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**CITY OF MIAMI SPRINGS, FLORIDA**  
 SCHEDULE OF STATE FINANCIAL ASSISTANCE  
 FISCAL YEAR ENDED SEPTEMBER 30, 2023

<u>Local Grantor/Pass-Through Grantor/Program Title</u>	<u>State Assistance Listing Number</u>	<u>Contract #</u>	<u>Total State Expenditures</u>
<b>Florida Department of Elder Affairs</b>			
Local Services program-General revenue	65.009	KL2205	\$ 237,672
Local Services program-General revenue	65.009	KL2305	<u>100,721</u>
<b>Total Florida Department of Elder Affairs</b>			<u>338,393</u>
<b>Florida Department of Environmental Protection</b>			
Vulnerability and Resiliency Assessment and Adaptation	37.098	22PLN51	169,000
Statewide Surface Water Restoration and Wastewater Projects - South Drive Road	37.039	LPA0337	124,000
Statewide Surface Water Restoration and Wastewater Projects - Hook Square Pump	37.039	LPA0336	145,000
Statewide Surface Water Restoration and Wastewater Projects - East Drive	37.039	LPA0192	<u>14,741</u>
<b>Total Florida Department of Environmental Protection</b>			<u>283,741</u>
Local Transportation Projects	55.039	FM-449249-1-54-01	<u>300,000</u>
<b>Total Florida Department of Transportation</b>			
<b>TOTAL EXPENDITURES OF STATE FINANCIAL ASSISTANCE</b>			<u>\$ 922,134</u>

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**CITY OF MIAMI SPRINGS, FLORIDA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AND STATE FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards and State financial assistance (the "Schedule") includes the federal and state grant activity of the City for the fiscal year ended September 30, 2023. 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) and Chapter 10.550, Rules of the Auditor General. 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 and Chapter 10.550, Rules of the Auditor General, 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.

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**CITY OF MIAMI SPRINGS, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

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

**Financial Statements**

Type of auditors' report issued: *Unmodified*  
 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 federal awards:  
 Material weakness(es) identified? \_\_\_\_\_ Yes   X   No  
 Significant deficiencies identified? \_\_\_\_\_ Yes   X   None reported  
 Type of auditors' report issued on compliance for major federal programs: *Unmodified*  
 Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ Yes   X   No

Identification of major federal programs:

<u>Federal Assistance Listing No.</u>	<u>Federal Program or Cluster</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

**State Financial Assistance**

Internal control over major state projects:  
 Material weakness(es) identified? \_\_\_\_\_ Yes   X   No  
 Significant deficiencies identified? \_\_\_\_\_ Yes   X   None reported  
 Type of auditors' report issued on compliance for major state project: *Unmodified*  
 Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, Rules of the Auditor General? \_\_\_\_\_ Yes   X   No

Identification of major state projects:

<u>CSFA Number</u>	<u>State Projects</u>
65.009	Local Services Programs
55.039	Local Transportation Projects

Dollar threshold used to distinguish between Type A and Type B programs: Federal \$750,000  
State \$327,340

Auditee qualified as low risk auditee? \_\_\_\_\_ Yes   X   No

**CITY OF MIAMI SPRINGS, FLORIDA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

None.

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

None.

**SECTION IV – MAJOR STATE PROJECT FINDINGS AND QUESTIONED COSTS**

None.

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## 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, 2023, and have issued our report thereon dated April XX, 2024.

### 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 State Project 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 April XX, 2024, 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.

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.



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

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 have one recommendation identified as MLC 2023-001.

### **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  
April XX, 2024

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**CITY OF MIAMI SPRINGS, FLORIDA**  
**CURRENT YEAR RECOMMENDATIONS TO IMPROVE FINANCIAL MANAGEMENT**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

**MLC 2023-001 – SANITATION FUND REVENUES**

***Criteria***

It is best practice for management to continuously evaluate operating income (loss) for proprietary funds in an effort to determine if adjustments are needed annually to cover operating expenses. Fees charged to customers should be sufficient for operations of the proprietary funds.

***Condition and Cause***

The City has not been adjusting fees adequately for the charges of sanitation services to customers in response to increases in operating expenses. As a result, the City has been operating the Sanitation Fund at a deficit as the revenues are not sufficient to cover operating expenses.

***Effect***

The City will continue to operate the Sanitation Fund at an operating loss which could potentially lead to other funds having to cover the deficits of the Sanitation Fund. Additionally, the City could continue to operate the fund at a deficit which could lead a financial strain to the City in addition to being susceptible to a deteriorating financial condition.

***Recommendation***

We recommend that the City apply a consistent process to evaluate Sanitation Fund expenses to ensure the revenues are sufficient to cover expenses and adjust fees accordingly. We recommend this evaluation be performed on an annual basis.

***Management's Response***

Management is exploring all options to increase revenues and decrease expenses to improve the operating loss and unrestricted net position.

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Accountants  
Advisors

**INDEPENDENT ACCOUNTANTS' REPORT PURSUANT TO  
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, 2022 to September 30, 2023. 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, 2022 to September 30, 2023.

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  
April XX, 2024



April XX, 2024

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, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standard, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, 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 November 10, 2023. 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 2023. 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 City's 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 disclosure affecting the financial statements was (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 significant 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 **April XX, 2024**.

### *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 the Management's Discussion and Analysis, the budgetary comparison information, the pension schedules and the OPEB schedule, which are required supplementary information (RSI) that supplement 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 and State financial assistance, 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 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,

*DRAFT*

## Erika Gonzalez-Santamaria

---

**From:** Shannen M. Jaser  
**Sent:** Wednesday, April 3, 2024 12:03 PM  
**To:** Tammy Romero; Erika Gonzalez-Santamaria; JC Jimenez  
**Subject:** Fw: ISAAC Academy-Art in City Hall

Hi Erika,

The artists for the month of April are students from Issac Academy they will be here for the April 22 meeting, I am waiting for a bio and more information on the students so I can send to you.

Thank you!



Shannen Jaser  
**Public Information and Professional Services Specialist**

*City of Miami Springs*  
*Office Number: 305-805-5010*  
*City Cell: 786-606-1282*



---

**From:** David DDC. Del Cristo <ddelcristo@isaacademy.com>  
**Sent:** Wednesday, April 3, 2024 11:16 AM  
**To:** Shannen M. Jaser <jasers@miamisprings-fl.gov>  
**Cc:** Sandy Rivas <srivas@isaacademy.com>; Lauren LT. Torres <ltorres@isaacademy.com>  
**Subject:** Re: ISAAC Academy-Art in City Hall

Good morning Shannen, thanks for all the details on this.

I think April 22<sup>nd</sup> is the better date. It gives me time to frame the art, write the bios, and inform the students and their families about everything. I've gone ahead and collected the artwork and will get started on the rest over the next couple days.

Go ahead and put us down for the 22<sup>nd</sup>, we are very excited!

-David



**City of Miami Springs, Florida**  
City Council Workshop Meeting Minutes  
Wednesday, March 20, 2024, 6:00 p.m.  
Council Chambers at City Hall  
201 Westward Drive, Miami Springs, Florida

- 1. Call to Order/Roll Call:** The meeting was called to order by the Mayor at 6:08 p.m.

Present were the following:

Mayor Maria Puente Mitchell  
Vice Mayor Jacky Bravo  
Councilman Jorge Santin  
Councilman Walter Fajet, Ph. D.  
Councilman Victor Vazquez, Ph. D. (via Zoom; joined at 6:50 p.m.)

City Manager Juan Carlos "JC" Jimenez  
Assistant City Manager Tammy Romero  
City Clerk Erika Gonzalez  
City Attorney Roger Pou  
City Planner Silvia Vargas  
Public Works Director Lazaro Garaboa  
Assistant Public Works Director Lizette Fuentes

- 2. Pledge of Allegiance/Salute to the Flag:** Led by the audience.

- 3. Presentation of Recommendations for the Gateway District by Calvin Giordano and Associates (CGA)**

Mayor Mitchell open the meeting to public comments. There were none at this time.

Silvia Vargas, City Planner of CGA Consultant, was in attendance and presented the overview of the proposed Gateway revisions. Mrs. Vargas gave a brief presentation on the goals of the visual presentation and ultimately the needed direction from Council to revise the Gateway ordinance to fit modern standards and requirements. She also stated that she met with the Architectural Advisory Board and Board of Adjustment/Zoning & Planning Board in a joint workshop that provided positive insight in recommendations for the revisions as well.

Some of the current discussions needing guidance are boundary lines, design standards, architectural design, creative excellence standards, parking requirements, project review process, and the Board joint session resulted that more Board involvement in development review process is needed, increasing the value art in public places program and transit options.

The following individuals spoke; Orlando Lamas, Cesarina Beauchamps, and Carrol Gordon addressed the City Council.

#### **4. City Council Discussion**

After discussion, the following recommendations were all agreed among the City Council for revisions to the Gateway Overlay; exploring incentive for property assembly, expansion of the Gateway district, requirement of architectural design criteria, zoning clarification on the zoning map and the requirement of development agreements.

#### **5. Adjourn**

There being no further business to be discussed the meeting was adjourned at 9:05 p.m.



*Respectfully submitted:*

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*Erika Gonzalez, MMC  
City Clerk*

*Adopted by the City Council on  
this 22nd day of April, 2024.*

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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.



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

City Council Meeting

Regular Meeting Minutes

Monday, April 8, 2024 at 7:00 p.m.

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

In-Person/Virtual Council Meeting

- 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 Walter Fajet, Ph.D.

Councilman Jorge Santin

Councilwoman Jacky Bravo

Councilman Victor Vazquez. Ph.D.

City Manager JC Jimenez

Assistant City Manager Tammy Romero

City Clerk Erika Gonzalez

City Attorney Haydee Sera

City Attorney Susan Trevarthen

City Planner Silvia Vargas

- 2. Invocation:** Offered by Councilman Victor Vazquez  
**Pledge of Allegiance:** The audience led in the pledge.

- 3. Agenda / Order of Business:**

- 4. Awards & Presentations:**

A) Introduction by candidate for Miami-Dade County Sheriff, Joe Sanchez

**Mr. Sanchez introduced himself and also addressed the City Council to provide an overview of what to expect during the transition from Police Director to Sheriff of Miami-Dade County.**

B) Recognition of Roman's Pizza for 40 Years as Miami Springs restaurant

**Mayor Mitchell took a moment to recognize Vice Mayor Edgar Ayala and Councilperson Lizelh Rodriguez who assisted in recognizing Jesus Roman owner of Roman's Pizzeria. Mr. Roman was present to accept his award in recognition of being in business in the City for forty years. He thanked the Mayor, City Council and his family for the support over the years.**

C) Yard of the Month Award for April 2024 – 1005 Ludlum Drive – Renee and Teresa Cheng

**Mayor Mitchell announced the yard of the month for April. Mr. and Mrs. Cheng were present to receive their award, then thanked the Mayor and City Council for the recognition.**

D) Presentation by Susan Trevarthen from Weiss Serota on the Live Local Act

**City Attorney Susan Trevarthen gave a visual and oral presentation on the Live Local Act. She explained that the Act is designed to increase availability of affordable housing opportunities to Florida’s workforce. The City Attorney was available to address the City Council’s questions.**

E) Proclaiming April 26, 2024 as National Arbor Day; Encouraging all Citizens to celebrate Arbor Day and taking steps to protect our trees and woodlands

**Mayor Mitchell read the proclamation for Arbor Day, she proclaimed April 26, 2024 as National Arbor Day. A date for a tree planting is to be determined.**

**5. Open Forum: The following members of the public addressed the City Council: Matthew Gonzalez, 1101 Swan Avenue; Noel Gonzalez, 1101 Swan Avenue.**

**6. Approval of Council Minutes:**

A) March 25, 2024 – Regular Meeting

**Vice Mayor Fajet moved to approve the minutes of March 25, 2024 Regular Meeting. Councilwoman Bravo seconded the motion, which carried 5-0 on roll call vote. The vote was as follows: Vice Mayor Fajet, Councilman Santin, Councilwoman Bravo, Councilman Vazquez and Mayor Mitchell voting Yes.**

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

**8. Public Hearings:**

A) **Resolution** – A Resolution Of The Mayor And The City Council Of The City Of Miami Springs, Florida, [Approving/Approving With Conditions/Denying] An Application By Guillermo Porras For Property Located At 341 De Leon Drive, Miami Springs, Florida, For A Variance To Provide An 18 Foot-5 Inch Rear Yard Setback Where Section 150-142(F) Of The Miami Springs Code Requires A Minimum Of 25 Feet; Providing Findings; Providing For Conditions; And Providing For An Effective Date

**Vice Mayor Fajet moved to approve the Resolution as recommended. Councilman Vazquez seconded the motion, which carried 4-1 on roll call vote. The vote was as follows: Vice Mayor Fajet, Councilman Santin, Councilman Vazquez and Mayor Mitchell voting Yes; Councilwoman Bravo voting No.**

**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, Approving A First Amendment To The Municipal Transit Services Agreement With Limousines Of South Florida, Inc. D/B/A LSF Shuttle; Providing For Authorization; And Providing For An Effective Date

B) **Resolution** – A Resolution Of The Mayor And The City Council Of The City Of Miami Springs, Florida, Approving A First Amendment To The Professional Services Agreement With Ceres Environmental Services, Inc.; 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, Accepting A State Appropriations Grant In The Amount Of \$500,000; Approving A Grant Agreement With The Florida Department Of Environmental Protection (FDEP) For Water Quality Improvements Relating To The C-6 Miami Canal East Drive And Oakwood Drive Drainage Improvements Project; Providing For Authorization; And Providing For An Effective Date

D) **Resolution** – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Approving An Easement And Hold Harmless Agreement With 1800 Oakwood, LLC; Providing For Authorization; Providing For Implementation; And Providing For An Effective Date

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

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

**11. New Business:**

A) **Resolution** – A Resolution Of The Mayor And City Council Of The City Of Miami Springs, Florida, Establishing An Auditor Selection Committee To Assist In The Procurement Of A Certified Public Accounting Firm Pursuant To Section 218.391, Florida Statutes; Appointing Committee Members; And Providing For An Effective Date

**City Clerk Erika Gonzalez read the item by title.**

**City Manager JC Jimenez explained the purpose of the selection committee and currently there are two appointments already, Alfredo Riverol, Finance Director for South Miami and Jennifer Moon, Miami-Dade County Budget Director; the request is to have a member of Council be appointed to the Committee.**

**Councilman Fajet moved to appoint Councilman Santin to the Committee and to**

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

**12. Other Business:**

A) Request by Vice Mayor Fajet and Councilman Santin to provide direction to City Planner regarding employer provided accommodations as a conditional use in the Gateway District

Vice Mayor Fajet stated that as a follow-up to the recent workshop he requested that the City Council consider directing staff to look into conditional use for an employer provided accommodations in the Gateway Overlay District. Cesarina Beauchamp and Alex Estrella, 30 Canal Street, addressed the City Council. After extensive discussion, Vice Mayor Fajet moved to direct staff to start creating a process for conditional uses and to add potential uses to the recommendations. Councilman Santin seconded the motion, which carried 3-2 on roll call vote. The vote was as follows: Vice Mayor Fajet, Councilman Santin, and Councilman Vazquez voting Yes; Mayor Mitchell and Councilwoman Bravo, voting No.

B) Request by Staff to discuss Phase I of the parking initiative

City Manager JC Jimenez stated that he has prepared phase one of the parking initiative. His recommendations include the following: designation of areas for three-hour parking, fifteen-minute curbside, and no limit parking within the Gateway Overlay District and Central Business District. After discussion, there was general consensus to move forward with the proposed initiative.

**13. Reports & Recommendations:**

A) City Attorney

City Attorney Haydee Sera had no report at this time.

B) City Manager

City Manager JC Jimenez updated the City Council on the trash pick-up issue. He also updated the Council on recently rejecting the War Memorial bid and reissuing the request for proposal soon. He explained that the Centennial Committee has drafted letters for Sponsorships and donations, which are available for Council review. The City Council provided some updates for the letter, and the City Manager said the updated letters will be ready for the River Cities Festival. He stated that in light of Paul O'Dell's retirement, that he has arranged for interviews for the upcoming week for Golf Director. He also updated the Council on a recent issue with FPL, regarding franchise fees payment on the proposed annexed area which needs to be addressed in the upcoming weeks or during the budget process. Assistant City Manager Tammy Romero provided dates of upcoming City events.

C) City Council

**Vice Mayor Fajet requested an update on Factory Town. He stated that he attended the Taste of the Springs over the weekend and was happy to see this event is up and running again; and that it was a fantastic event.**

**Councilman Vazquez stated that his son will be graduating at the end of April and said he was very proud of him.**

**Councilwoman Bravo stated that it was a good meeting, and congratulated Councilman Vazquez's son for a wonderful accomplishment.**

**Councilman Santin also congratulated Councilman Vazquez on his son's graduation. He stated that he looks forward to seeing everyone at the River Cities Festival over the weekend.**

**Mayor Mitchell reminded the City Council of the Opening Ceremony for the River Cities Festival on Friday. She announced that on April 16<sup>th</sup> there will be a chemical disposal event at the community center courtesy of Commissioner Cabrera's efforts to joining with the City on an important event.**

**14. Adjourn**

There being no further business to be discussed the meeting was adjourned at 10:40 p.m.

*Respectfully submitted:*

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*Erika Gonzalez-Santamaria, MMC  
City Clerk*

*Adopted by the City Council on  
This 22nd day of April, 2024.*

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*Maria Puente Mitchell, Mayor*

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201 Westward Drive  
Miami Springs, FL 33166-5289  
Phone: (305) 805-5030  
Fax: (305) 805-5036



## CITY OF MIAMI SPRINGS PLANNING DEPARTMENT

### STAFF REPORT

**TO:** Mayor and Council

**FROM:** Hoyt Holden, AICP, via  
Silvia Vargas, FAICP, Principal Planner  
Calvin, Giordano & Associates, Inc.  
Planning Consultant

**DATE:** April 22, 2024

**SUBJECT:** Final Plat for the Enclave at Miami Springs

**CASE #** 01-ZP-22

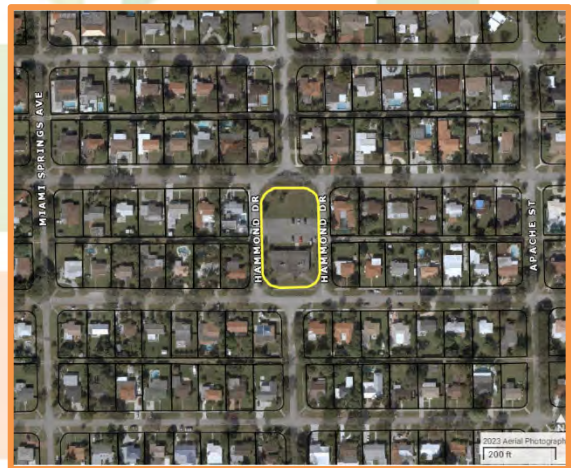
**APPLICANT(S):** Enclave at Miami Springs, LLC ("Applicant")

**ADDRESS:** 1101 Wren Avenue ("Property")

**FOLIO(S):** 05-3024-017-0010.

**ZONING DISTRICT:** R-1C Single Family Residential District

**THE PROPERTY:** The property is generally rectangular in shape, spanning a full block bounded by Wren Avenue to the south, Hammond Drive (east) and Hammond Drive (west) and Oriole Avenue to the north. The property contains 39,736 square feet or 0.91 Acres.



**THE PROPOSAL:** The applicant is seeking to complete the required replat of the property in order to create four buildable lots. Application materials are included as Attachment 1.



**ANALYSIS:** For the proposed development to occur, the property requires replatting. The applicant is proposing four lots ranging in size from 9,655 to 9,755 square feet. The lots will be compliant with the dimensional requirements of the R-1C zoning district, and compatible with the character of the surrounding neighborhood.

A 16-foot-wide alley running east to west through the middle of the property will be dedicated to the City. In addition, five (5)-foot-wide sidewalks will be dedicated to the City on the north and south ends of the parcel, consistent with the sidewalk network in the adjacent lots. The City will require an agreement for these improvements, and a surety bond to be provided, in compliance with Section 150-019(3)(D).

According to the Tree Survey submitted as part of the Tentative Plat (included as Attachment 2), there are ten (10) Protected Trees on the property, as defined in Section 54-03 of the City Code. These trees are subject to the provisions of Section 54-06 for preservation, removal, and mitigation purposes.

**PROCESS:** This is Final Plat approval. The Tentative Plat was previously approved by City Council on November 14, 2022, under Resolution No. 2022-4048 with the following conditions:

- a. The approval of the Preliminary Plat shall be in accordance with the Boundary and Topographic Survey entitled "Enclave at Miami Springs"-Tentative Plat" prepared by Odalys C. Bello-Izmaga, Professional Surveyor and Mapper, State of Florida, License Authorization Number LS6189, dated April 5, 2022, consisting of one sheet, a copy of which is attached hereto as "Exhibit A."
- b. The applicant shall make revisions to the Tentative Plat as set forth in the marked-up version of the Tentative Plat in Exhibit B attached hereto and incorporated herein.
- c. The applicant shall comply, prior to Final Plat approval, with all platting requirements of the City Code and Chapter 28 of the Miami-Dade County Code.

Following Council approval, the applicant submitted the approved Tentative Plat to the Miami-Dade County Plat Review Committee, as required, and received notification of technical compliance (T-24950) on June 2, 2023.

Upon Council approval, the applicant will be required to submit the Final Plat to Miami-Dade County for final approval and recordation with the Miami-Dade County Clerk of the Courts.

**HISTORY:**

The Tentative Plat was independently reviewed by a surveyor selected by the City who found that it meets the requirements of the City of Miami Springs Zoning Code Chapter 150- Sec. 150-019, as well as Miami-Dade County Code, Chapter 28 – Subdivisions and the State of Florida, Chapter 177, Part I – Platting, Florida Statutes.

The Tentative Plat was then favorably recommended by The Zoning & Planning Board by a vote of 3-0 on November 7, 2022.

The Tentative Plat was unanimously approved by a 5-0 vote of the City Council on November 14, 2022, under Resolution 2022-4048 (included in the application materials).

**RECOMMENDATION:** The Final Plat was reviewed by the same independent surveyor who reviewed the Tentative Plat, and who found that it meets the requirements of the City of Miami Springs Zoning Code Chapter 150- Sec. 150-019, as well as Miami-Dade County Code, Chapter 28 – Subdivisions and the State of Florida, Chapter 177, Part I – Platting, Florida Statutes (letter of compliance determination included as Attachment 3).

Concurrently, City Staff has reviewed the Final Plat for conformance with the approved Tentative Plat (as revised in response to the surveyor’s comments), and finds the Final Plat complies with the conditions of Tentative Plat approval and the subdivision regulations of the City’s Code of Ordinances.

Therefore, it is recommended that the request for Final Plat approval of the property be approved with conditions as follows. Substantial compliance shall be at the sole determination of the City.

1. Pursuant to Section 150-019(D)(2) of the City Code, the Final Plat shall show, wherever required, the limits of areas thereof to be filled, together with the elevation of such fills. The elevation of fills, wherever required, shall be as established by the Miami-Dade County engineer's office, and as shown on the current official map of the City, on file in the office of the City Clerk.
2. Pursuant to Section 150-019(D)(3) of the City Code, the Applicant shall deliver a fully executed original of the Agreement together

- with the required surety bond in the penal sum of no less than 110 percent of the estimated cost of construction, equivalent to \$38,170, within 10 business days of the City's Council's approval. The Agreement shall provide for the paving of streets, the construction of sidewalks and drainage structures, and the installation of adequate water mains, fire hydrants, street lighting, and other improvements as the Council deems necessary in the subdivision, which installation shall be in accordance with the specifications as set forth by the City Council. The agreement shall be approved by City Council and filed with the City Clerk. The condition of this bond shall be such that the principal shall fully and faithfully perform all the terms and conditions of the principal's agreement, and within the time specified therein. The bond shall be released by the City only upon satisfactory completion of the work specified in the agreement as evidenced by written certification by the City engineer, including certification that the elevations of all pavements, sidewalks, and fills comply with the provisions of the chapter. The Agreement shall stipulate such time limits as the City Council shall require for the various installations specified therein.
3. Protected and Specimen Trees, as defined in Section 54-03 of the City Code, shall be preserved whenever reasonably possible. Trees preserved on site shall be protected during construction pursuant to the requirements of Section 54-06(G).
  4. A Tree Removal Permit shall be required pursuant to Section 54-06(D) of the City Code, prior to the removal of Protected Trees (listed in the Tree Survey included as Attachment "2").
  5. Pursuant to Sections 54-06(D) through (F), one of the following Tree Removal Mitigation options shall be selected and implemented by the Applicant prior to the issuance of a building permit: (a) a mitigation plan submitted in writing for the planting, on-site or off-site, of twenty-three (23) trees; or (b) a contribution made to the City tree trust fund in an amount estimated as no less than \$9,300 for the mitigation of the Protected Trees. No Certificate of Occupancy shall be provided to any of the lots on the plat until all provisions of these sections have been met.
  6. Pursuant to Section 150-019(D)(4) of the City Code, if appropriate to the parcel being platted or replatted, and required by the City Building and Zoning Department or other appropriate administrative staff, a plat or replat shall include properly dedicated alleys in the rear of the lots shown on the plat or replat, which alleys shall not be less than 16 feet in width, and in the alleys there shall be provided returns having 25-foot radii to permit free ingress and egress, where the alleys intersect other alleys, to permit vehicles to pass in and out without encroaching on adjoining property.

7. Pursuant to Section 150-019(D)(5) of the City Code, all building sites and lots in residential districts shall have a minimum width of 75 feet and a minimum depth of 100 feet, and all building sites or lots in commercial or business districts shall have a minimum width of 50 feet and a minimum depth of 100 feet.
8. Pursuant to Section 150-019(D)(6) of the City Code, the granting of a plat or replat is specifically conditioned upon the applicant's satisfactory compliance with all appropriate provisions of Section 150-020 of the City Code.
9. Pursuant to Section 166.033, Florida Statutes, all applicable state and federal permits must be obtained before commencement of any development. Issuance of a development permit by a municipality does not in any way create any right on the part of an applicant to obtain a permit from a state or federal agency and does not create any liability on the part of the municipality for issuance of the permit if the applicant fails to obtain requisite approvals or fulfill the obligations imposed by a state or federal agency or undertakes actions that result in a violation of state or federal law.
10. Approval of this Final Plat does not constitute or imply zoning approval. The site plan allowing a project to be developed on this property shall fully comply with all relevant zoning district regulations, including site improvements and conditions of site plan approval.
11. Approval of this Final Plat shall effectively serve to close, vacate, abandon and discontinue from public use those portions of corner rights-of-ways as shown on the Plat of "Second Addition to Spring View," recorded in Plat Book 51, Page 100, lying within the boundaries of this plat.

**ATTACHMENTS:**

1. Final Plat Application Materials
2. Tree Survey (Submitted as Part of Tentative Plat)
3. Letter of Compliance (by Hadonne)
4. Improvement Agreement (Draft)

**RESOLUTION NO. 2024-\_\_\_\_\_**

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA, APPROVING A FINAL PLAT APPLICATION BY ENCLAVE AT MIAMI SPRINGS, LLC FOR PROPERTY LOCATED AT 1101 WREN AVENUE (FOLIO NUMBER 05-3024-017-0010); PROVIDING FOR CONDITIONS; PROVIDING FOR VIOLATIONS; PROVIDING FOR AUTHORIZATION; PROVIDING FOR RECORDING; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, consistent with the requirements set forth in the City of Miami Springs' (the "City") Code of Ordinances (the "Code"), Enclave at Miami Springs, LLC (the "Applicant") has submitted a final plat application (the "Application"), a copy of the final plat being attached hereto as Exhibit "A" and incorporated herein by reference (the "Final Plat"), pertaining to a parcel of property generally located at 1101 Wren Avenue, identified for property tax purposes by Folio No. 05-3024-017-0010 (the "Property"), as legally described in Exhibit "A" attached hereto; and

**WHEREAS**, on November 14, 2022, the City Council adopted Resolution 2022-4048 approving the Tentative Plat for the Property; and

**WHEREAS**, pursuant to Section 150-019(D)(3) of the City Code, the Applicant and the City have prepared an Agreement for Construction of Improvements (the "Agreement," a draft of which is attached hereto as Exhibit "B"), providing for the paving of streets, the construction of sidewalks and drainage structures, and the installation of adequate water mains, fire hydrants, street lighting, and other improvements as the Council deems necessary in the subdivision, which installation shall be in accordance with the specifications as set forth by the City Council; and

**WHEREAS**, City staff reviewed the Application and recommends approval because all of the requirements of the City Code, the Miami-Dade County Code of Ordinances, and State law have been fulfilled; and

**WHEREAS**, after a public hearing, the City Council finds that the Application meets the requirements of the City Code and is consistent with the City's Land Development Regulations and Comprehensive Plan; 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 true and correct and are incorporated herein by this reference.

**Section 2. Approvals.** The City Council hereby approves the Final Plat attached hereto as Exhibit “A” and the Agreement attached hereto as Exhibit “B.” The City Manager may make such revisions to the Agreement as may be needed to effectuate the terms of this Resolution, subject to approval by the City Attorney as to form, content, and legal sufficiency.

**Section 3. Conditions.** The approval granted in Section 2 of this Resolution is subject to compliance with the following conditions:

1. Pursuant to Section 150-019(D)(2) of the City Code, the Final Plat shall show, wherever required, the limits of areas thereof to be filled, together with the elevation of such fills. The elevation of fills, wherever required, shall be as established by the Miami-Dade County engineer's office, and as shown on the current official map of the City, on file in the office of the City Clerk.
2. Pursuant to Section 150-019(D)(3) of the City Code, the Applicant shall deliver a fully executed original of the Agreement together with the required surety bond in the penal sum of no less than 110 percent of the estimated cost of construction, equivalent to \$38,170, within 10 business days of the City's Council's approval. The Agreement shall provide for the paving of streets, the construction of sidewalks and drainage structures, and the installation of adequate water mains, fire hydrants, street lighting, and other improvements as the Council deems necessary in the subdivision, which installation shall be in accordance with the specifications as set forth by the City Council. The agreement shall be approved by City Council and filed with the City Clerk. The condition of this bond shall be such that the principal shall fully and faithfully perform all the terms and conditions of the principal's agreement, and within the time specified therein. The bond shall be released by the City only upon satisfactory completion of the work specified in the agreement as evidenced by written certification by the City engineer, including certification that the elevations of all pavements, sidewalks, and fills comply with the provisions of the chapter. The Agreement shall stipulate such time limits as the City Council shall require for the various installations specified therein.
3. Protected and Specimen Trees, as defined in Section 54-03 of the City Code, shall be preserved whenever reasonably possible. Trees preserved on site shall be protected during construction pursuant to the requirements of Section 54-06(G).

4. A Tree Removal Permit shall be required pursuant to Section 54-06(D) of the City Code, prior to the removal of Protected Trees (listed in the Tree Survey included as Exhibit "C").
5. Pursuant to Sections 54-06(D) through (F), one of the following Tree Removal Mitigation options shall be selected and implemented by the Applicant prior to the issuance of a building permit: (a) a mitigation plan submitted in writing for the planting, on-site or off-site, of twenty-three (23) trees; or (b) a contribution made to the City tree trust fund in an amount estimated as no less than \$9,300 for the mitigation of the Protected Trees. No Certificate of Occupancy shall be provided to the subject property until all provisions of these sections have been met.
6. Pursuant to Section 150-019(D)(4) of the City Code, if appropriate to the parcel being platted or replatted, and required by the City Building and Zoning Department or other appropriate administrative staff, a plat or replat shall include properly dedicated alleys in the rear of the lots shown on the plat or replat, which alleys shall not be less than 16 feet in width, and in the alleys there shall be provided returns having 25-foot radii to permit free ingress and egress, where the alleys intersect other alleys, to permit vehicles to pass in and out without encroaching on adjoining property.
7. Pursuant to Section 150-019(D)(5) of the City Code, all building sites and lots in residential districts shall have a minimum width of 75 feet and a minimum depth of 100 feet, and all building sites or lots in commercial or business districts shall have a minimum width of 50 feet and a minimum depth of 100 feet.
8. Pursuant to Section 150-019(D)(6) of the City Code, the granting of a plat or replat is specifically conditioned upon the applicant's satisfactory compliance with all appropriate provisions of Section 150-020 of the City Code.
9. Pursuant to Section 166.033, Florida Statutes, all applicable state and federal permits must be obtained before commencement of any development. Issuance of a development permit by a municipality does not in any way create any right on the part of an applicant to obtain a permit from a state or federal agency and does not create any liability on the part of the municipality for issuance of the permit if the applicant fails to obtain requisite approvals or fulfill the obligations imposed by a state or federal agency or undertakes actions that result in a violation of state or federal law.
10. Approval of this Final Plat does not constitute or imply zoning approval. The site plan allowing a project to be developed on this property shall fully comply with all relevant zoning district regulations, including site improvements and conditions of site plan approval.

11. Approval of this Final Plat shall effectively serve to close, vacate, abandon and discontinue from public use those portions of corner rights-of-ways as shown on the Plat of "Second Addition to Spring View," recorded in Plat Book 51, Page 100, lying within the boundaries of this plat.

**Section 4. Violations.** Failure to adhere to the terms of this approval shall be considered a violation of the City Code. Penalties for such violation shall be as prescribed by the City Code, which include, but are not limited to, the revocation of the approval granted by this Resolution.

**Section 5. Authorization.** The City Manager, City Clerk, and City Surveyor are authorized to sign the face of the Final Plat and the Agreement and to execute any other required documents necessary for approval of the Final Plat consistent with and to implement the intent of this Resolution, subject to review by the City Attorney.

**Section 6. Recording.** The City, or the Applicant if so requested by the City, shall record this Resolution at the Applicant's sole expense in the Official Records of Miami-Dade County, Florida.

**Section 7. 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 Dr. Walter Fajet, Ph.D.	_____
Councilmember Jacky Bravo	_____
Councilmember Dr. Victor Vazquez, Ph.D.	_____
Councilmember Jorge Santin	_____
Mayor Maria Puente Mitchell	_____

PASSED AND ADOPTED this \_\_\_ day of \_\_\_\_\_, 2024.

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

ATTEST:

\_\_\_\_\_





**EXHIBIT A**  
**Final Plat**



200 S. Biscayne Boulevard  
Suite 300, Miami, FL 33131

[www.brzoninglaw.com](http://www.brzoninglaw.com)

305.377.6227 office

305.377.6222 fax

[mtapanes@brzoninglaw.com](mailto:mtapanes@brzoninglaw.com)

## **VIA HAND DELIVERY**

November 2, 2023

Silvia Vargas & Alex David  
City Planners  
City of Miami Springs  
201 Westward Drive  
Miami Springs, FL 33166

Re: Letter of Intent: Final Plat Application for 1101 Wren Avenue,  
City of Miami Springs, FL, Folio No. 05-3024-017-0010

Dear Ms. Vargas & Mr. David:

On behalf of Enclave at Miami Springs, LLC (the "Owner"), please allow this to serve as our letter of intent to request final plat approval for the property located at 1101 Wren Avenue (the "Property") in the City of Miami Springs (the "City"). The purpose of the application is to permit the subdivision of the Property into four lots for the construction of four single-family homes, in keeping with the character of the neighborhood.

Background. The Property, further identified by Miami-Dade County Property Appraiser Folio No. 05-3024-017-0010, is located on Hammond Drive between Wren and Oriole Avenues. See Exhibit A, Property Appraiser's Summary Report. According to the Enclave at Miami Springs – Tentative Plat, as prepared by Odalys C. Bello-Izmaga, the Property is approximately 39,736 square feet (0.91 acres). See Exhibit B, Tentative Plat. The Property was originally platted in 1951 as Tract A, the Second Addition to the Spring View Subdivision as the only non-single-family parcel in the subdivision. The surrounding properties remain single family lots. See Figure 1 below, Aerial.

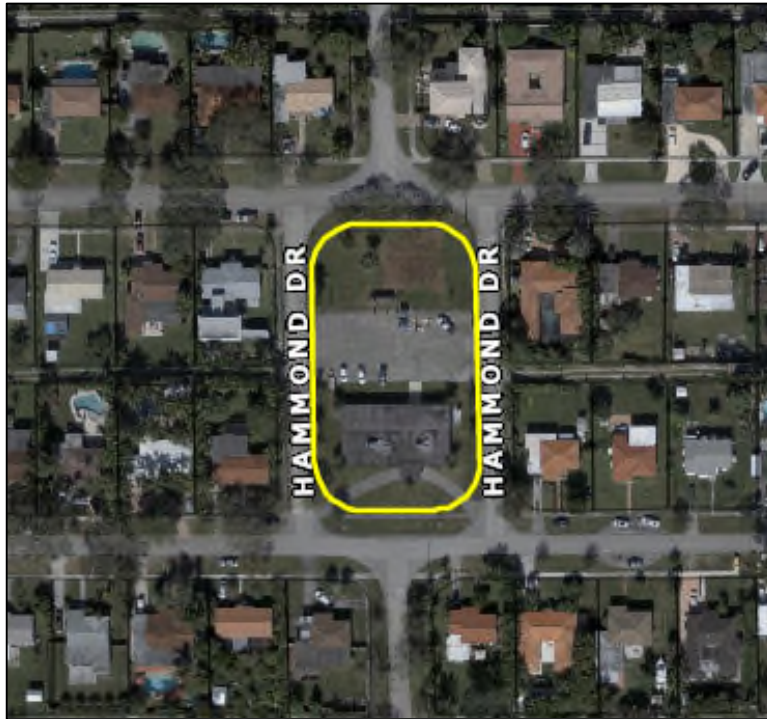


Figure 1. Aerial.

Preliminary Plat Approval. The City of Miami Springs adopted Resolution No. 2022-4048 on November 14, 2022, approving a tentative plat application by the Owner with conditions in Section 3. See Exhibit C, Resolution. Consistent with the approval of the Tentative Plat, the Owner is now seeking approval of the Final Plat.

Final Plat Approval Request. The request for approval of the final plat meets all applicable requirements set forth in the City's Land Development Regulations and Section 28-4 of the Miami-Dade County Code. The Owner has addressed the conditions set forth in Section 3 of the Tentative Plat approval. The Final Plat implements the revisions to the Tentative Plat as set forth in Exhibit B of the Preliminary Plat Approval, including the vacation of right-of-way. The Final Plat reduces the radii at the northeast, northwest, southeast and southwest corners of the subject property from 50 feet to 25 feet consistent with the surrounding neighborhood. The Final Plat dedicates a 2,537.39 square foot, 16' public alley, to the City of Miami Springs. Moreover, the provided Final Plat results in four lots that are legally sized. Approval of this final plat application is consistent with the goals, policies, and objectives of the City's Comprehensive Plan and is consistent with the current needs of the City as it increases the housing supply in Miami Springs.

Conclusion. Approval of the Final Plat will provide for the development of four single family homes designed with the character of Miami Springs in mind. The development will be a welcome addition to the neighborhood and will provide much needed housing. We look forward to your favorable recommendation and prompt scheduling of this request at public hearing. Should you have any questions or comments do not hesitate to call me at 305-377-6227.

Very truly yours,



Melissa Tapanes Llahues

Enclosures

# Exhibit A

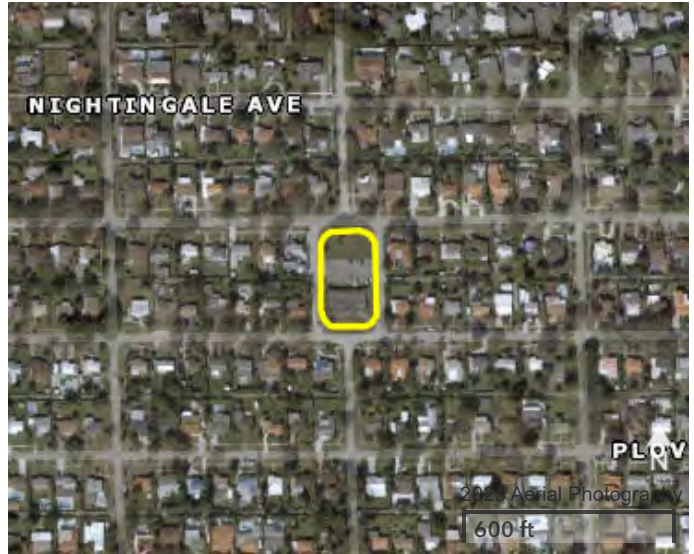


# OFFICE OF THE PROPERTY APPRAISER

## Summary Report

Generated On: 11/02/2023

PROPERTY INFORMATION	
<b>Folio</b>	05-3024-017-0010
<b>Property Address</b>	1101 WREN AVE MIAMI SPRINGS, FL 33166-3856
<b>Owner</b>	ENCLAVE AT MIAMI SPRINGS LLC
<b>Mailing Address</b>	665 SW 8 ST MIAMI, FL 33130
<b>Primary Zone</b>	0400 SGL FAMILY - 901-1200 SQF
<b>Primary Land Use</b>	7742 BENEVOLENT - EXEMPT : CLUB OR HALL - PRIVATE
<b>Beds / Baths /Half</b>	0 / 0 / 0
<b>Floors</b>	1
<b>Living Units</b>	0
<b>Actual Area</b>	5,742 Sq.Ft
<b>Living Area</b>	5,400 Sq.Ft
<b>Adjusted Area</b>	5,514 Sq.Ft
<b>Lot Size</b>	39,751 Sq.Ft
<b>Year Built</b>	Multiple (See Building Info.)



ASSESSMENT INFORMATION			
Year	2023	2022	2021
<b>Land Value</b>	\$354,976	\$337,884	\$337,884
<b>Building Value</b>	\$228,742	\$229,941	\$203,914
<b>Extra Feature Value</b>	\$22,308	\$22,308	\$22,308
<b>Market Value</b>	\$606,026	\$590,133	\$564,106
<b>Assessed Value</b>	\$606,026	\$590,133	\$558,834

BENEFITS INFORMATION				
Benefit	Type	2023	2022	2021
<b>Non-Homestead Cap</b>	Assessment Reduction			\$5,272

Note: Not all benefits are applicable to all Taxable Values (i.e. County, School Board, City, Regional).

SHORT LEGAL DESCRIPTION
24 53 40 0.91 AC M/L
SPRING VIEW 2ND ADDN PB 51-100
TRACT A
LOT SIZE 39751 SQUARE FEET

TAXABLE VALUE INFORMATION			
Year	2023	2022	2021
<b>COUNTY</b>			
<b>Exemption Value</b>	\$0	\$0	\$0
<b>Taxable Value</b>	\$606,026	\$590,133	\$558,834
<b>SCHOOL BOARD</b>			
<b>Exemption Value</b>	\$0	\$0	\$0
<b>Taxable Value</b>	\$606,026	\$590,133	\$564,106
<b>CITY</b>			
<b>Exemption Value</b>	\$0	\$0	\$0
<b>Taxable Value</b>	\$606,026	\$590,133	\$558,834
<b>REGIONAL</b>			
<b>Exemption Value</b>	\$0	\$0	\$0
<b>Taxable Value</b>	\$606,026	\$590,133	\$558,834

SALES INFORMATION			
Previous Sale	Price	OR Book-Page	Qualification Description
06/23/2021	\$950,000	32601-3188	Qual by verifiable & documented evidence
05/08/2019	\$0	31436-4824	Federal, state or local government agency

The Office of the Property Appraiser is continually editing and updating the tax roll. This website may not reflect the most current information on record. The Property Appraiser and Miami-Dade County assumes no liability, see full disclaimer and User Agreement at <http://www.miamidade.gov/info/disclaimer.asp>





0 15 30

# Exhibit B

SCALE: 1" = 30'

## "ENCLAVE AT MIAMI SPRINGS" - Tentative Plat

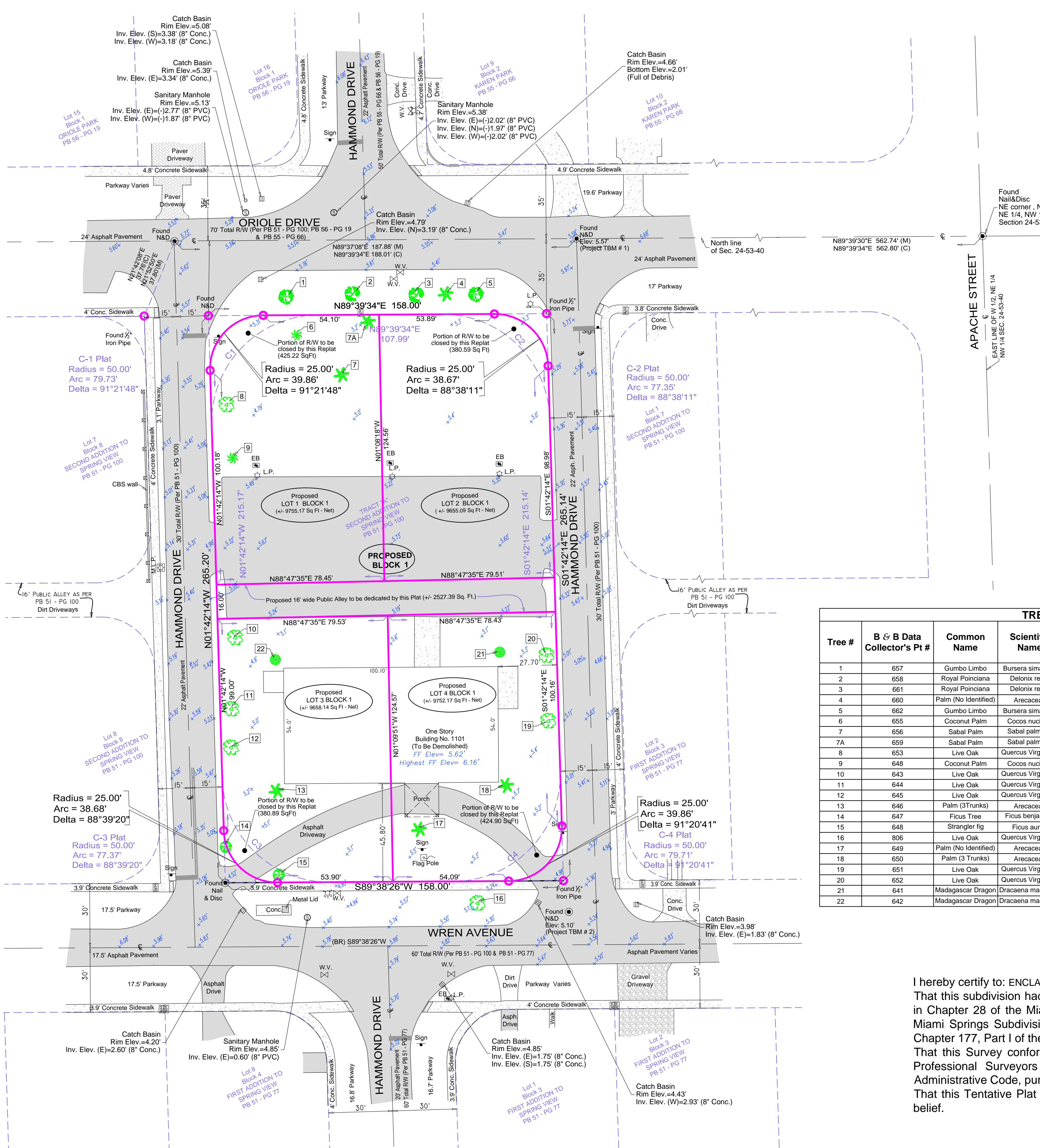
### MAP OF BOUNDARY AND TOPOGRAPHIC SURVEY

A replat of Tract A of in **SECOND ADDITION TO SPRING VIEW**, according to the Plat thereof as recorded in Plat Book 51, Page 100, of the Public Records of Miami-Dade County, Florida, lying in the NW 1/4, NE 1/4, NW 1/4, of Section 24, Township 53 South, Range 40 East, in City of Miami Springs, Miami-Dade County, Florida.

#### LEGAL DESCRIPTION:

Tract A, **SECOND ADDITION TO SPRING VIEW**, according to the plat thereof, as recorded in Plat Book 51, Page 100, of the Public Records of Miami-Dade County, Florida.

Parcel Folio No.: 05-3024-017-0010



**Owner of record:** ENCLAVE AT MIAMI SPRINGS LLC  
665 SW 8th Street, Miami, FL 33130

**Contact info/Owner's Rep.:**  
Melissa Tapanes Llahues, Esq.  
Bercow Radell Fernandez Larkin Tapanes, PLLC.  
200 S. Biscayne Blvd. Suite 300  
Miami, FL 33131  
Tel: 305.377.6227  
email: mtapanes@brzoninglaw.com

**Surveyor:** Odalys C. Bello, PSM.  
Bello & Bello Land Surveying Corp.  
Tel: 305-251-9606  
email: info@belloland.com

#### DEVELOPMENT INFORMATION:

**Parent Tract A:** +/- 39 736.34 Sq Ft. (+/- 0.91 Ac. - Net)  
**Current Zoning District:** R-1C (Single Family Residential)  
**Current Number of Parcels:** One (1)  
**Proposed Number of Parcels:** Four (4)  
**Proposed Lot 1 Block 1:** +/- 9755.17 Sq Ft. - Net  
**Proposed Lot 2 Block 1:** +/- 9655.09 Sq Ft. - Net  
**Proposed Lot 3 Block 1:** +/- 9658.14 Sq Ft. - Net  
**Proposed Lot 4 Block 1:** +/- 9752.17 Sq Ft. - Net

**Proposed Use:** Four (4) Two-Story Single Family Houses with Accessory Buildings. Existing improvements to be demolished.  
Total R/W to be dedicated by this Replat: +/- 2527.39 Sq Ft.  
Area of R/W to be closed and vacated by this Replat: +/- 1611.60 Sq Ft

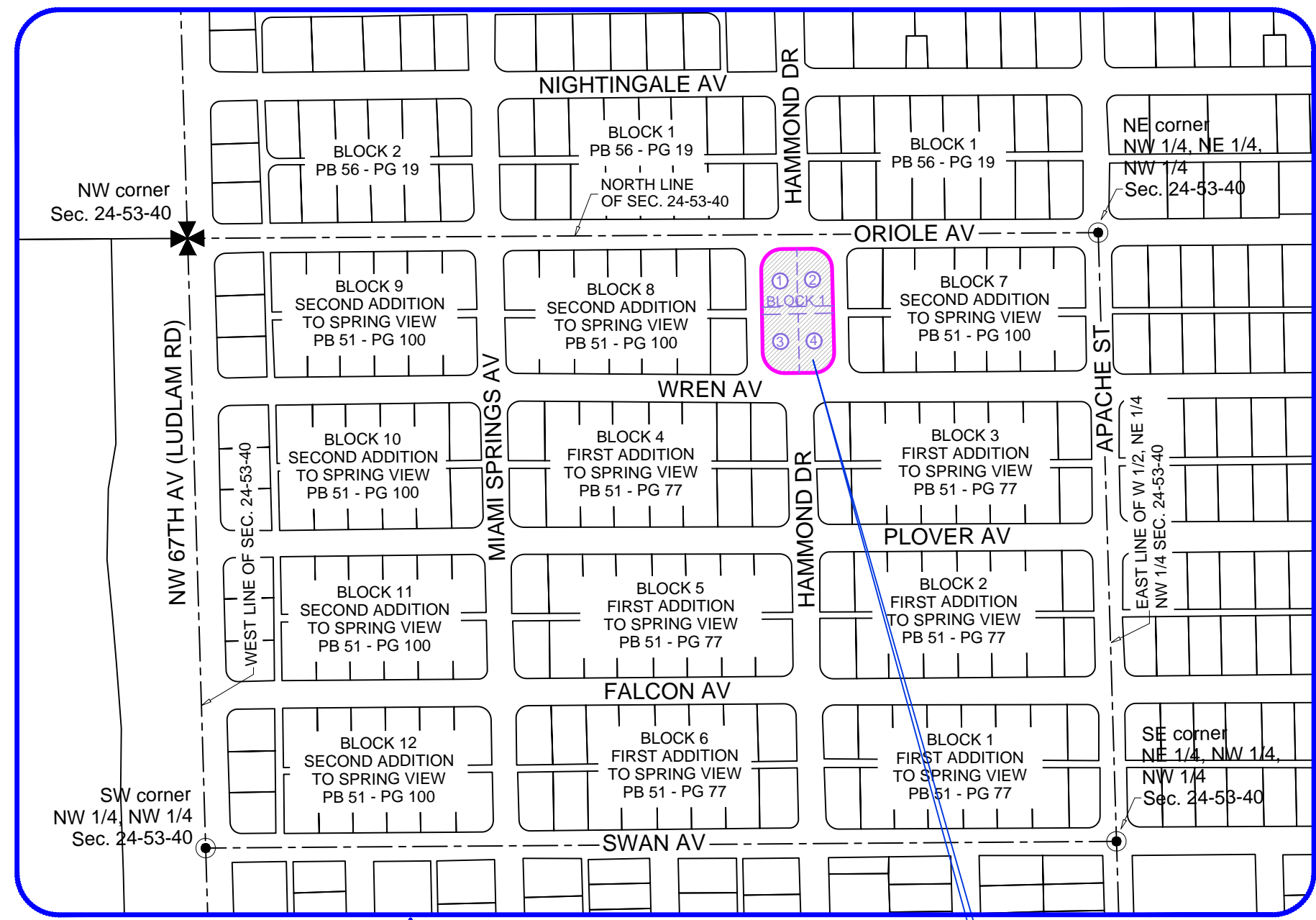
**Water and Sewer:** Public by Miami-Dade Water & Sewer Department.

**Floodplain Information:**  
As scaled from FEMA Federal Insurance Rate Map (FIRM) of Community No. 120653 (City of Miami Springs), Panel 0283, Suffix L, revised on Sept 11th, 2009, this real property falls in Zone "AH" with Base Flood Elevation 7 feet (NGVD 1929)  
Miami-Dade County Flood Criteria: ± 6' as per Plat Book 120 Page 13, Public Records of Miami-Dade County.

TREE CHART						
Tree #	B & B Data Collector's Pt #	Common Name	Scientific Name	Trunk Diameter at Breast Height DBH(in)	Approximate Height (ft)	Approximate Canopy (ft)
1	657	Gumbo Limbo	Bursera simaruba	18	30	25
2	658	Royal Poinciana	Delonix regia	18	30	35
3	661	Royal Poinciana	Delonix regia	12	30	30
4	660	Palm (No Identified)	Arecaceae	6	25	10
5	662	Gumbo Limbo	Bursera simaruba	14	20	20
6	655	Coconut Palm	Cocos nucifera	10	35	20
7	656	Sabal Palm	Sabal palmetto	16	45	25
7A	659	Sabal Palm	Sabal palmetto	4	25	7
8	653	Live Oak	Quercus virginiana	5	20	15
9	648	Coconut Palm	Cocos nucifera	12	35	20
10	643	Live Oak	Quercus virginiana	6	25	20
11	644	Live Oak	Quercus virginiana	5	25	15
12	645	Live Oak	Quercus virginiana	5	25	15
13	646	Palm (3 Trunks)	Arecaceae	4	30	10
14	647	Ficus Tree	Ficus benjamina	28	35	30
15	648	Strangler fig	Ficus aurea	30	20	20
16	806	Live Oak	Quercus virginiana	4	12	4
17	649	Palm (No Identified)	Arecaceae	4	20	8
18	650	Palm (3 Trunks)	Arecaceae	4	20	8
19	651	Live Oak	Quercus virginiana	5	20	15
20	652	Live Oak	Quercus virginiana	5	20	15
21	641	Madagascar Dragon	Dracaena marginata	24	20	12
22	642	Madagascar Dragon	Dracaena marginata	24	20	12

I hereby certify to: ENCLAVE AT MIAMI SPRINGS LLC  
That this subdivision had been created in compliance with the applicable requirements set forth in Chapter 28 of the Miami-Dade County Code of Ordinances, applicable provisions of City of Miami Springs Subdivision Platting Code Sec. 150-019, and with the applicable provisions of Chapter 177, Part I of the Florida Statutes.  
That this Survey conforms to the Standards of Practice as set forth by the Florida Board of Professional Surveyors and Mappers, in applicable provisions of Chapter 5J-17, Florida Administrative Code, pursuant to Section 472.027, Florida Statutes.  
That this Tentative Plat and this Survey are true and correct to the best of my knowledge and belief.

Odalys C. Bello-Iznaga  
Professional Surveyor and Mapper LS6169 - State of Florida  
Field Work Date: 04/05/2022



**LOCATION MAP**  
Scale 1"=300'

**Subject Property "ENCLAVE AT MIAMI SPRINGS"**

#### LEGEND & ABBREVIATIONS

- CONCRETE (CONC.)
- CONCRETE BLOCK WALL
- DETECTABLE WARNING PAD
- COVERED AREA
- ASPHALT
- TILE
- PAVERS
- STONE
- CHAIN LINK FENCE (CLF)
- WOOD FENCE (WF)
- IRON METAL BARS FENCE (IF)
- OVERHEAD WIRES
- WATER VALVE (WV)
- POWER POLE (PP)
- GUY ANCHOR
- WATER METER (WM)
- CONC. LIGHT POLE (LP)
- WELL
- STREET SIGN
- SANITARY MANHOLE
- DRAINAGE MANHOLE
- MANHOLE
- FIRE HYDRANT
- CABLE BOX (CATV)
- FPL TRANSFORMER
- CATCH BASIN OR INLET
- EXISTING ELEVATION
- PERMANENT REFERENCE MONUMENT (PRM)
- PROPERTY CORNER
- PERMANENT CONTROL POINT (PCP)
- PT = POINT OF TANGENCY
- PC = POINT OF CURVATURE
- PCC = POINT OF COMPOUND CURVE
- PRC = POINT OF REVERSE CURVE
- BM = BENCH MARK
- BR = BEARING REFERENCE
- TBM = TEMPORARY BENCH MARK
- R = PROPERTY LINE
- C = CENTER LINE
- (C) = CALCULATED
- (M) = FIELD MEASURED
- (P) = PER PLAT
- (R) = RECORD
- PSM = PROFESSIONAL SURVEYOR AND MAPPER
- A/C = AIR CONDITIONER PAD
- ENCR = ENCROACHMENT
- FF ELEV = FINISHED FLOOR ELEVATION
- (XX-XX) = DENOTES PLAT BOOK XX - PAGE XX
- ORB = OFFICIAL RECORD BOOK
- CBS = CONCRETE BLOCK STRUCTURE
- R/W = RIGHT OF WAY
- ELEV = ELEVATION
- SEC = SECTION
- T = TOWNSHIP
- R = RANGE
- LAT. = LATERAL
- ELEV. = ELEVATION
- INV. = INVERT
- N&D = NAIL & DISC

#### SURVEYOR'S REPORT AND GENERAL NOTES

- (Not valid without the attached Survey Map)
- Legal Description has been provided by the client.
  - References to "Deed", "Record" or "Plat" refer to documents and instruments of record as part of the pertinent information used for this survey work. Measured distances, directions and angles along boundary lines are in consistency with corresponding values from records, unless otherwise shown.
  - These lands are subject to additional restrictions of record that were not furnished to the undersigning registered surveyor. In preparation of this survey I have reviewed and examined the exceptions listed on Schedule B-II listed on certain Commitment for Title Insurance issued by Old Republic National Title Insurance Company, File No. 21-7848, Commitment Number 1002071, Dated December 24, 2020 at 11:00 PM. Exception No. 6 refers to an easement recorded in in Clerks File No. 51R-57657, Public Records of Miami Dade County, Florida. Said easement reserves a Utility Easement over and across the platted right of ways and alleys of that subdivision of **SECOND ADDITION TO SPRING VIEW**, according to the plat thereof, as recorded in Plat Book 51, Page 100, of the Public Records of Miami-Dade County, Florida.
  - North arrow direction is based on an assumed Meridian. Bearings are based on an assumed meridian on a well-established line, said line is being noted as BR on the Survey Map.
  - Only above ground improvements are shown herein. Foundations, underground features and utilities have not been located.
  - Trees shown had been located and measured by the surveyor. Tree identification has not been based on a Certified Arborist Report.
  - This Survey Map is intended to be displayed at the scale shown hereon. Data is expressed in U.S. Survey Foot.
  - This Survey Map is being prepared for the use of the party/parties that it is certified to and does not extend to any unnamed individual, entity or assignee.
  - HORIZONTAL ACCURACY:** Accuracy obtained thru measurements and calculations meets and exceeds the minimum horizontal feature accuracy for a Suburban area being equal to 1 foot in 7, 500 feet.
  - VERTICAL CONTROL AND ACCURACY:** The elevations as shown are referred to the National Geodetic Vertical Datum of 1929 (NGVD 1929). The closure in feet, as computed, meets the standard of plus or minus 0.05 feet times the squared root of the loop distance in miles. Elevation are based on a level loop from and to the following official Bench Marks: Bench Mark # 1: Miami-Dade County Public Works Department Bench Mark M-140, Elevation = 6.55 feet. A PK nail and aluminum washer set in concrete sidewalk, located 43' North of centerline of Oriole Avenue and 30' East of centerline of NW 67 Ave. Bench Mark # 2: Miami-Dade County Public Works Department Bench Mark H-325, Elevation = 8.03 feet. A Brass bar in sidewalk of pedestrian foot bridge over Miami River Canal near Red Road located 34' SW of center line of N Royal Poinciana Drive and 225' NW of centerline of Quail Avenue.

Additions and deletions to this Survey Map are prohibited. This Survey Map and Report are not valid without the signature and original raised seal or without the authenticated electronic signature and seal of the undersigning Florida licensed Surveyor and Mapper.

Property Address:  
1101 Wren Avenue, Miami Springs, Florida 33166

**BELLO & BELLO LAND SURVEYING**  
12230 SW 131 AVENUE • SUITE 201 • MIAMI FL 33186  
LB#7262 • Phone: 305.251.9606 • Fax: 305.251.6057  
e-mail: info@belloland.com • www.bellolandsurveying.com





# Exhibit C

## RESOLUTION NO. 2022 – 4048

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA, APPROVING A TENTATIVE PLAT APPLICATION BY ENCLAVE AT MIAMI SPRINGS, LLC FOR PROPERTY LOCATED AT 1101 WREN AVENUE (FOLIO NO. 05-3024-017-0010); PROVIDING FOR CONDITIONS; PROVIDING FOR VIOLATIONS; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, consistent with the requirements set forth in the City of Miami Springs' (the "City") Code of Ordinances (the "Code"), Enclave at Miami Springs, LLC (the "Applicant") has submitted a tentative plat application (the "Application"), a copy of the tentative plat being attached hereto as Exhibit "A" and incorporated herein by reference (the "Preliminary Plat"), pertaining to a 37,751 square foot ( $\pm$  0.86 acre) parcel of property generally located at 1101 Wren Avenue (the "Property"), as legally described in Exhibit "A" attached hereto; and

**WHEREAS**, City staff reviewed the Application and recommends approval with conditions which must be satisfied prior to final plat approval; and

**WHEREAS**, on November 7, 2022, the City's Zoning and Planning Board conducted a public hearing and recommended approval of the Application; and

**WHEREAS**, public notice was provided in accordance with law; and

**WHEREAS**, after a duly noticed public hearing, the City Council finds that the Application meets the requirements of the City Code and finds that the Application is consistent with the City's Land Development Regulations and Comprehensive Plan; 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 true and correct and are incorporated herein by this reference.

**Section 2. Approval.** The City Council, after a duly noticed public hearing, hereby approves the Application in substantially the form attached hereto as Exhibit "A," subject to the satisfaction of all conditions listed in Section 3 herein, and finds that it meets the approval criteria set forth in the City Code.



**Section 3. Conditions.** The approval granted in Section 2 of this Resolution is subject to compliance with the following conditions, which the Applicant stipulated and agreed to at the public hearing and agrees to comply with and/or satisfy prior to final plat approval:

- a. The approval of the Preliminary Plat shall be in accordance with the Boundary and Topographic Survey entitled ““Enclave at Miami Springs” – Tentative Plat” as prepared by Odalys C. Bello-Izmaga, Professional Surveyor and Mapper, State of Florida, License Authorization No. LS6189, dated April 5, 2022, consisting of one sheet, a copy of which is attached hereto as Exhibit “A.”
- b. The Applicant shall make revisions to the Tentative Plat as set forth in the marked up version of the tentative plat in Exhibit B attached hereto and incorporated herein.
- c. The Applicant shall comply, prior to final plat approval, with all platting requirements of the City Code and Chapter 28 of the Miami-Dade County Code.

**Section 4. Violations.** Failure to adhere to the terms of this approval shall be considered a violation of the City Code. Penalties for such violation shall be as prescribed by the City Code, which include, but are not limited to, the revocation of the approval granted by this Resolution.

**Section 5. Authorization.** The City Manager, City Clerk, and City Surveyor are authorized to sign the face of the Tentative Plat and to execute any other required documents necessary for approval of the Tentative Plat consistent with and to implement the intent of this Resolution, subject to review by the City Attorney.

**Section 6. Effective Date.** This Resolution shall become effective immediately upon adoption.

The foregoing Resolution was offered by Councilman Best who moved its adoption. The motion was seconded by Vice Mayor Vazquez and upon being put to a vote, the vote was as follows:

Vice Mayor Dr. Victor Vazquez	<u>YES</u>
Councilman Bob Best	<u>YES</u>
Councilwoman Jacky Bravo	<u>YES</u>
Councilman Dr. Walter Fajet	<u>YES</u>
Mayor Maria Puente Mitchell	<u>YES</u>

PASSED AND ADOPTED this 14<sup>th</sup> day of November, 2022.



MARIA PUENTE MITCHELL  
MAYOR

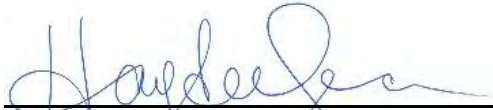
ATTEST:



ERIKA GONZALEZ, MMC  
CITY CLERK



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



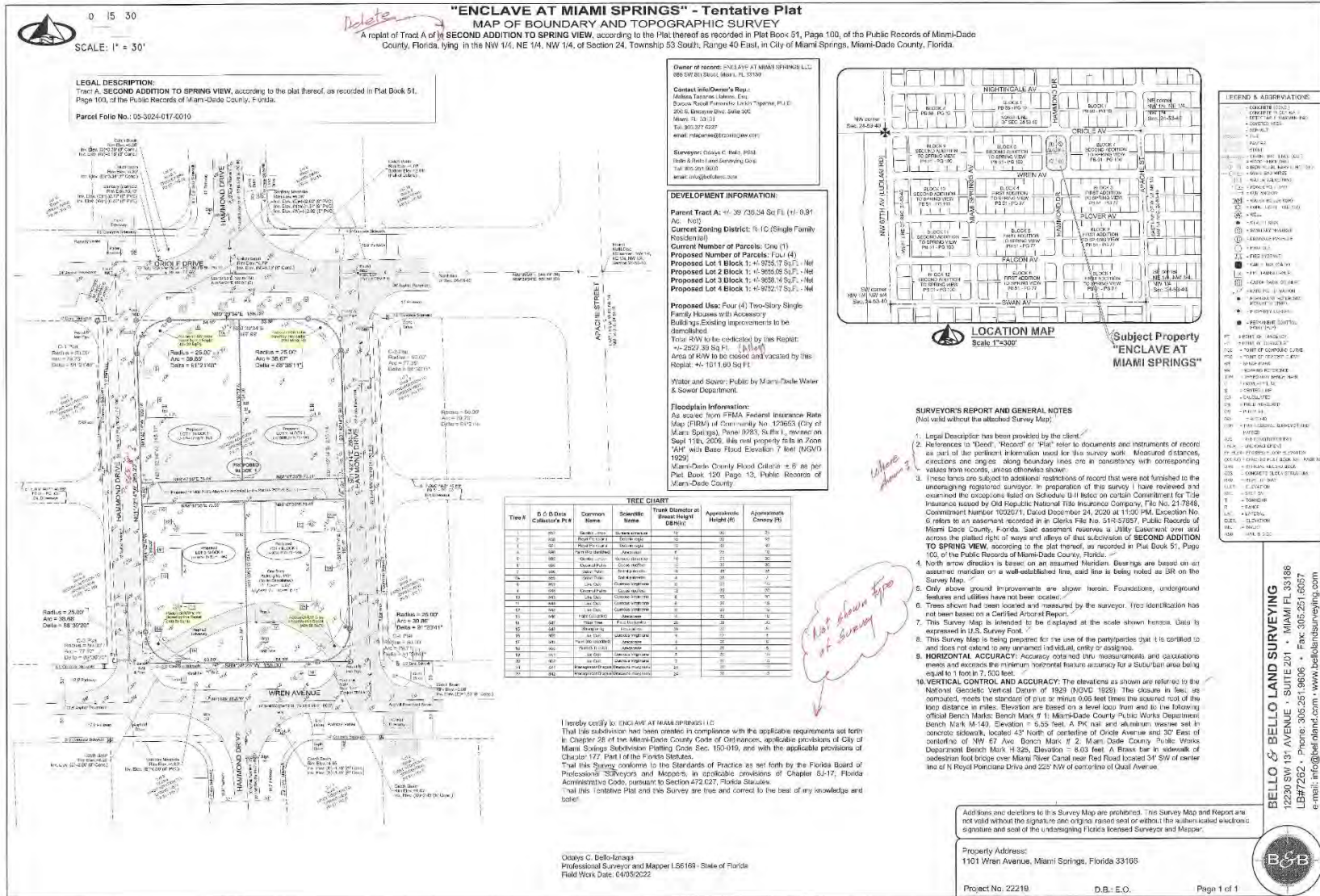
WEISS SEROTA HELFMAN COLE & BIERMAN, P.L.  
CITY ATTORNEY





# EXHIBIT B

## Marked Up Version of Tentative Plat



I hereby certify that ENCLAVE AT MIAMI SPRINGS LLC that this subdivision has been created in compliance with the applicable requirements set forth in Chapter 28 of the Miami-Dade County Code of Ordinances, applicable provisions of City of Miami Springs Subdivision Plotting Code Sec. 103.010, and with the applicable provisions of Chapter 177, Part I of the Florida Statutes. That this Survey conforms to the Standards of Practice as set forth by the Florida Board of Professional Surveyors and Mappers, as enforceable provisions of Chapter 46-17, Florida Administrative Code, pursuant to Section 472.027, Florida Statutes. That this Tentative Plat and this Survey are true and correct to the best of my knowledge and belief.

Olga C. Bello-Izaga  
Professional Surveyor and Mapper L56169 - State of Florida  
Field Work Date: 04/29/2022

All titles and documents to this Survey Map are prohibited. This Survey Map and Report are not valid without the signature and original raised seal or without the authenticated electronic signature and seal of the undersigning Florida licensed Surveyor and Mapper.

Property Address:  
1101 Wren Avenue, Miami Springs, Florida 33169

Project No. 22219 D.B.: E.O. Page 1 of 1

BELLO & BELLO LAND SURVEYING  
12230 SW 15th Avenue • Suite 201 • Miami FL 33186  
LBF7202 • Phone: 305.251.9806 • Fax: 305.251.6057  
e-mail: info@belloland.com • www.bellolandsurveying.com



Application form and Proposed Final Plat



## Enclave\_at\_Miami\_Springs\_Plat\_Submittal\_Application - executed.pdf

DocVerify ID: EDC2C4C3-7FCB-4760-91B0-9D0B79664A70  
Created: November 07, 2023 05:46:57 -8:00  
Pages: 9  
Electronic Notary: Yes / State: FL

This document is a DocVerify VeriVaulted protected version of the document named above. It was created by a notary or on the behalf of a notary, and it is also a DocVerify E-Sign document, which means this document was created for the purposes of Electronic Signatures and/or Electronic Notary. Tampered or altered documents can be easily verified and validated with the DocVerify veriCheck system.

Go to [www.docverify.com](http://www.docverify.com) at any time to verify or validate the authenticity and integrity of this or any other DocVerify VeriVaulted document.

### E-Signature Summary

**E-Signature Notary: Diana Ramos (dra)**  
November 07, 2023 05:52:40 -8:00 [A75B735C652D] [74.220.90.117]  
dramos@brzoninglaw.com





# City of Miami Springs

201 Westward Drive Miami Springs, FL 33166

Phone: (305) 805-5034 Fax: (305) 805-5036 Website: [www.miamisprings-fl.gov](http://www.miamisprings-fl.gov)

## BASIC SUBMITTAL APPLICATION CHECKLIST

### Mandatory Submittals – For all applications

- Complete Application Form, including all required forms and affidavits, signed by property owner or owner's representative. Forms may be downloaded from the City website or requested by emailing [planning@miamisprings-fl.gov](mailto:planning@miamisprings-fl.gov).
- Letter of Authorization from property owner, if different from Applicant.
- Letter of Intent signed by owner or owner's representative, which may include a narrative describing the project(s), whether the impact of the proposed development is favorable, adverse, or neutral on the economy, public services, environment, and housing supply of the City, and the relationship of the proposed project to surrounding, existing, and proposed Future Land Uses, and to existing zoning, and the City's Comprehensive Plan. This narrative may be provided as a document separate from the letter.  
If variances, special exceptions, appeals, and/or conditional uses are being requested, the extent of these from the requirements shall be noted in the narrative.  
If site plans are being requested, please refer to [Site Plan Application Guidelines Form](#).
- Recent Property Survey prepared by a registered land surveyor that is less than one (1) year old accompanied by a written statement from the property owner that the survey accurately depicts the structures, landscaping, incidental furnishings or equipment and topographical features currently on the subject property according to [Sec. 150-027](#).
- Engineering, Infrastructure, and Public Works requirements, if applicable.
- Application Fee and cost recovery deposit as shown in the [Official Fee Schedule](#) on the City's website.

**Applications are deemed incomplete until all mandatory submittals have been received by the City of Miami Springs Planning and Zoning Department**





## DEVELOPMENT APPLICATION

### Instructions

Please print or type all the fields, except those for "Office Use Only." This application must be filled out accurately and completely; if an item is not applicable to your development, simply write "N/A".

Office Use Only	
Application No.	Date
Escrow No.	

### Property Owner – acknowledgement and contact information

Under penalties of perjury, I declare that I have read the foregoing application and all attachments to the application and that the facts stated in it are true to the best of my knowledge and belief.

Name <b>Enclave at Miami Springs, LLC</b>	Signature
Email <b>mtapanes@brzoninglaw.com</b>	Telephone No. <b>305-374-5300</b>
Address <b>665 SW 8 Street, Miami, FL 33130</b>	

### Application Type – Check all that apply

Requested Process(es)	
Meeting <input type="checkbox"/> Pre-application <input type="checkbox"/> Development review	Amendment(s) <input type="checkbox"/> Comprehensive Plan <input type="checkbox"/> Code <input type="checkbox"/> FLU Map <input type="checkbox"/> Zoning Map
Signs	Site Plan review / Large-Scale Development <input type="checkbox"/> Project type _____ <input type="checkbox"/> District _____
Platting <input type="checkbox"/> Tentative Plat <input checked="" type="checkbox"/> Final	
Variance / Special Exception Appeal / Conditional Use <input type="checkbox"/> _____ <input type="checkbox"/> _____	

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## Project Description

<b>Name</b>	Enclave at Miami Springs, LLC		
<b>Address</b>	1101 Wren Avenue, Miami Springs, FL 33166		
<b>Description</b>	Please refer to letter of intent.		
<b>Folio Number(s)</b>	<b>05-3024-017-0010</b>		
<b>Site Area</b>	<b>Sq. Ft.</b>	39,736	<b>Acres</b>
<b>Existing Use</b>	<b>Existing</b>		<b>Proposed</b>
<b>Residential Use</b>	<b>Sq. Ft.</b>		<b># units</b> 4
<b>Nonresidential Use (Sq. Ft.)</b>	<b>Office</b>		<b>Retail</b>
	<b>Restaurant</b>		<b>Other</b>

## Team Members, if applicable – contact information

<b>Agent / Planner / Architect / Landscape Architect / Engineer / Land Use Attorney / Surveyor</b>	
<b>Land Use Attorney</b>	
Name Melissa Tapanes Llahues	Company BRFL&T
Telephone No. 305-377-6227	Email mtapanes@brzoninglaw.com
<b>Agent / Planner / Architect / Landscape Architect / Engineer / Land Use Attorney / Surveyor</b>	
<b>Surveyor</b>	
Name Odalys Bello	Company Bello & Bello Land Surveying
Telephone No. 305-521-9606	Email odalys@belloland.com
<b>Agent / Planner / Architect / Landscape Architect / Engineer / Land Use Attorney / Surveyor</b>	
Name	Company
Telephone No.	Email

- Check here if additional team members are involved. Please attach contact information for the remaining team members as a separate sheet.





**AGENT AUTHORIZATION FORM**

<b>Development Address</b>	1101 Wren Avenue, Miami Springs, FL 33166
<b>Folio Number(s)</b>	05-3024-017-0010
<b>Property Owner</b>	Enclave at Miami Springs, LLC

The undersigned, registered property owner(s) of the subject site, do hereby authorize

**Melissa Tapanes Llahues**, of Bercow Radell Fernandez Larkin + Tapanes  
Agent Name of Company / Firm

to act on my behalf and take all actions necessary for the processing, issuance, and acceptance of this application and all standard and special conditions associated.

<b>Agent Address</b>	Melissa Tapanes Llahues
<b>Telephone No.</b>	305-377-6227
<b>Mobile</b>	
<b>Email</b>	mtapanes@brzoninglaw.com

We hereby certify the above information submitted in this application is true and accurate to the best of our knowledge.

DocuSigned by:  
*Alex Andreus*  
8B203D7C8E6C40F...

Owner signature

DocuSigned by:  
*[Signature]*  
59117699D89E40A...

Agent signature

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me, by means of  physical presence or  online notarization, this 7<sup>th</sup> day of **November**, 2023, by

**Alex Andreus**, the owner, who is  personally known or

produced the following identification \_\_\_\_\_ and by

Melissa Tapanes Llahues, if multiple, who is  personally known or  has

produced the following identification \_\_\_\_\_.

*[Signature]*

Notary Public - Signature

Diana Ramos  
Notary Public – Printed Name

**Diana Ramos**  
Commission # HH 386927  
Notary Public - State of Florida  
My Commission Expires Apr 16, 2027





### APPLICANT'S AFFIDAVIT FORM

The Undersigned, first being duly sworn depose that all answers to the questions in this application, and all supplementary documents made a part of the application are honest and true to the best of my(our) knowledge and belief. I(We) understand this application must be complete and accurate before the application ca be submitted and the hearing advertised.

### OWNER OR TENANT AFFIDAVIT

I(We), Alex Andreus, being first duly sworn, depose and say that I am (We are) the  Owner  Tenant of the property described, and which is the subject matter of the proposed project and any related public hearing.

DocuSigned by:  
Alex Andreus  
8B203D7C8E6C40F...  
Owner/Tenant signature

Owner/Tenant signature

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me, by means of  physical presence or  online notarization, this 7<sup>th</sup> day of November, 2023, by Alex Andreus, the owner, who is  personally known or  produced the following identification \_\_\_\_\_ and by \_\_\_\_\_, if multiple, who is  personally known or  has produced the following identification \_\_\_\_\_.

[Signature]  
Signed on 2023/11/07 06:52:40 -8:00  
Notary Public - Signature

Diana Ramos  
Notary Public – Printed Name

**Diana Ramos**  
**Commission # HH 386927**  
Notary Public - State of Florida  
My Commission Expires Apr 16, 2027  
Notary Stamp 2023/11/07 06:52:40 PST



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**CORPORATION, TRUSTEE, PARTNERSHIP, LIMITED PARTNERSHIP AFFIDAVIT**

I(We), Alex Andreus, being first duly sworn, depose and say that I am (We are) the  President  Vice-President  Secretary  Asst. Secretary of the aforesaid  Corporation  Trustee  Partnership  Limited Partnership, and as such, have been authorized by the corporation to file this application for public hearing; and that said corporation is the  Owner  Tenant of the property described herein and which is the subject matter of the proposed hearing.

**NOTE:** where the principal officers or stockholders consists of another Corporation(s), Trustee(s), Partnership(s), or similar entities, further disclosure shall be required to identify of the natural person(s) having the ultimate ownership interest in said entity.

Enclave at Miami Springs LLC



Name of Entity

By Alex Andreus 100 %  
By \_\_\_\_\_ %  
By \_\_\_\_\_ %  
By \_\_\_\_\_ %

DocuSigned by:  
Alex Andreus  
8B203D7C8E6C40F...  
Signature

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**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me, by means of  physical presence or  online notarization, this 7<sup>th</sup> day of **November**, 2023, by **Alex Andreus**, the owner, who is  personally known or  produced the following identification \_\_\_\_\_ and by \_\_\_\_\_, if multiple, who is  personally known or  has produced the following identification \_\_\_\_\_.

Notary Public - Signature

Diana Ramos

Notary Public – Printed Name

Diana Ramos  
Commission # HH 386927  
Notary Public - State of Florida  
My Commission Expires Apr 16, 2027

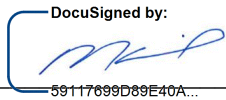


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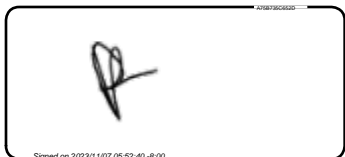
### ATTORNEY AFFIDAVIT

I, Melissa Tapanes Llahues, being first duly sworn, depose and say that I am a State of Florida Attorney at Law, and I am the Attorney for the  Owner  Tenant of the property described, and which is the subject matter of the proposed hearing.

DocuSigned by:  
  
59117699D89E40A...

Signature

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me, by means of  physical presence or  online notarization, this 7th day of November, 2023, by Melissa Tapanes Llahues, the owner, who is  personally known or  produced the following identification \_\_\_\_\_.

  
Signed on 2023/11/07 06:52:40 -8:00

Notary Public - Signature

Diana Ramos  
Notary Public - Printed Name

**Diana Ramos**  
**Commission # HH 386927**  
Notary Public - State of Florida  
My Commission Expires Apr 16, 2027  
Notary Stamp 2023/11/07 06:52:40 PST A75B738C6820



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### COST RECOVERY AFFIDAVIT

I hereby acknowledge and consent to the payment of all applicable fees involved as part of this application process. These fees include but are not limited to application fees, postage, advertising. Attorney fees and any outside contractors, agents, or consultant regardless of the outcome of the public hearing.

Date 11/6/2023  
Full name Alex Andreus  
Street address 665 SW 8 Street City Miami  
State FL Zip 33130  
Telephone 305-374-5300  
Email mtapanes@brzoninglaw.com

DocuSigned by:  
Alex Andreus  
8B203D7C8E6C40F...  
Signature

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me, by means of  physical presence or  online notarization, this 7th day of November, 2023, by Alex Andreus, the owner, who is  personally known or  produced the following identification \_\_\_\_\_.

[Signature]  
Signed on 2023/11/07 05:52:40 -8:00  
Notary Public - Signature

Diana Ramos  
Notary Public - Printed Name

**Diana Ramos**  
Commission # HH 386927  
Notary Public - State of Florida  
My Commission Expires Apr 16, 2027  
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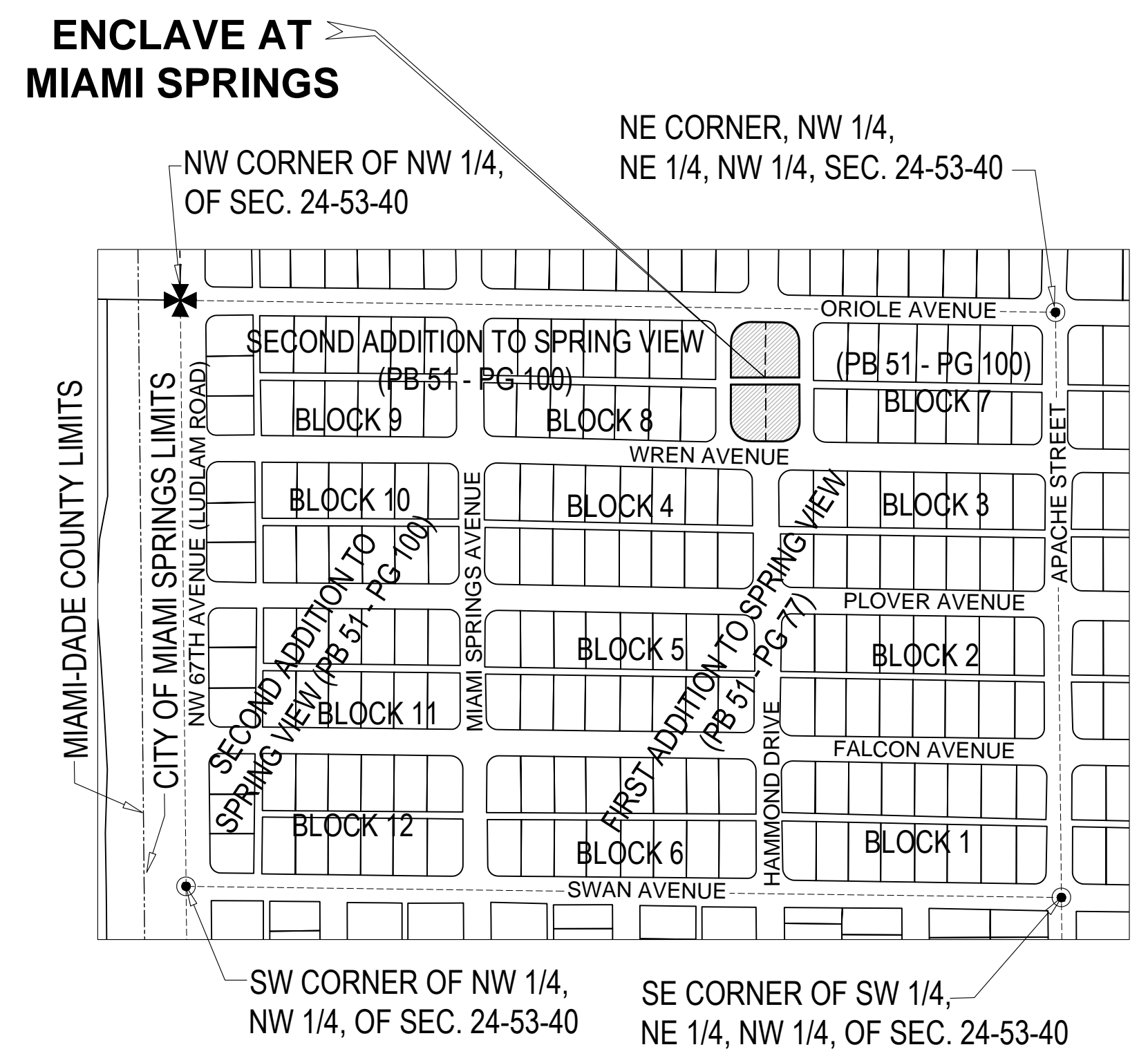
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# ENCLAVE AT MIAMI SPRINGS

A REPLAT OF TRACT "A", SECOND ADDITION TO SPRING VIEW, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 51, PAGE 100, OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA, AND A REPLAT OF PORTIONS OF ABUTTING RIGHT-OF WAYS CLOSED BY RESOLUTION \_\_\_\_\_, RECORDED IN OFFICIAL RECORDS BOOK \_\_\_\_\_, PAGE \_\_\_\_\_, CITY OF MIAMI SPRINGS, MIAMI-DADE COUNTY, FLORIDA. SAID LANDS LYING AND BEING IN THE NW 1/4 OF NE 1/4 OF NW 1/4 OF SECTION 24, TOWNSHIP 53 SOUTH, RANGE 40 EAST, CITY OF MIAMI SPRINGS, MIAMI-DADE COUNTY, FLORIDA.

Prepared By:  
Bello & Bello Land Surveying Corporation  
12230 S.W. 131 Avenue, Suite 201, Miami, Florida 33186  
www.bellolandsurveying.com  
October, 2023



## LOCATION SKETCH

SCALE 1" = 300'  
PORTION OF THE NW 1/4, OF SECTION 24,  
TOWNSHIP 53 SOUTH, RANGE 40 EAST, CITY OF MIAMI SPRINGS,  
MIAMI-DADE COUNTY, FLORIDA.

**KNOW ALL MEN BY THESE PRESENTS:**  
THAT ENCLAVE AT MIAMI SPRINGS, LLC, A FLORIDA LIMITED LIABILITY COMPANY, HAS CAUSED TO BE MADE THE ATTACHED PLAT ENTITLED ENCLAVE AT MIAMI SPRINGS, THE SAME BEING A REPLAT OF THE FOLLOWING DESCRIBED PROPERTY:

**LEGAL DESCRIPTION:**

TRACT A, SECOND ADDITION TO SPRING VIEW, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 51, PAGE 100, OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA.

THAT AN EXPRESS PURPOSE OF THIS PLAT IS TO CLOSE, VACATE, ABANDON AND DISCONTINUE FROM PUBLIC USE THOSE PORTIONS OF CORNER RIGHTS-OF-WAYS AS SHOWN ON THE PLAT OF "SECOND ADDITION TO SPRING VIEW," RECORDED IN PLAT BOOK 51, AT PAGE 100, LYING WITHIN THE BOUNDARIES OF THIS PLAT.

**IN WITNESS WHEREOF:**

THAT ENCLAVE AT MIAMI SPRINGS, LLC, A FLORIDA LIMITED LIABILITY COMPANY, HAS CAUSED THESE PRESENTS TO BE SIGNED FOR AND ON ITS BEHALF BY ALEX ANDREUS, ITS MANAGER, AND ITS COMPANY SEAL TO BE HEREUNTO AFFIXED IN THE PRESENCE OF THESE TWO WITNESSES, ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D., \_\_\_\_\_

ENCLAVE AT MIAMI SPRINGS, LLC, A FLORIDA LIMITED LIABILITY COMPANY

BY: \_\_\_\_\_  
ALEX ANDREUS, MANAGER

WITNESS: \_\_\_\_\_ WITNESS: \_\_\_\_\_  
PRINT: \_\_\_\_\_ PRINT: \_\_\_\_\_

**ACKNOWLEDGMENT:**

STATE OF FLORIDA }  
COUNTY OF MIAMI-DADE } SS:

I HEREBY CERTIFY: THAT ON THIS DAY PERSONALLY APPEARED BEFORE ME, BY MEANS OF X PHYSICAL PRESENCE OR \_\_\_\_\_ ONLINE NOTARIZATION, AN OFFICER DULY AUTHORIZED TO ADMINISTER OATHS AND TAKE ACKNOWLEDGMENTS, ALEX ANDREUS, MANAGER OF ENCLAVE AT MIAMI SPRINGS, LLC, A FLORIDA LIMITED LIABILITY COMPANY, WHO IS PERSONALLY KNOWN TO ME TO BE THE PERSON HEREIN DESCRIBED AND WHO EXECUTED THE FOREGOING INSTRUMENT AND ACKNOWLEDGED THE EXECUTION THEREOF TO BE HIS FREE ACT AND DEED AS SUCH OFFICER FOR THE PURPOSES THEREIN EXPRESSED AND WHO DID NOT TAKE AN OATH.

WITNESS: MY HAND AND OFFICIAL SEAL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ A.D. \_\_\_\_\_

PRINT NAME \_\_\_\_\_ NOTARY PUBLIC, STATE OF FLORIDA

COMMISSION NUMBER: \_\_\_\_\_

MY COMMISSION EXPIRES: \_\_\_\_\_

**CERTIFICATE OF SURVEYOR:**

I HEREBY CERTIFY THAT THE ATTACHED PLAT ENTITLED "ENCLAVE AT MIAMI SPRINGS", IS A TRUE AND CORRECT REPRESENTATION OF THE LANDS DESCRIBED HEREON AS RECENTLY SURVEYED AND PLATTED UNDER MY DIRECTION. THAT THE PERMANENT REFERENCE MONUMENTS INDICATED HEREON HAVE BEEN SET AND THAT THE SURVEY DATA SHOWN HEREON COMPLIES WITH THE REQUIREMENTS OF CHAPTER 177, PART I OF THE FLORIDA STATE STATUTES.

\_\_\_\_\_ DAY OF \_\_\_\_\_ A.D., \_\_\_\_\_

ODALYS C. BELLO  
PROFESSIONAL SURVEYOR AND MAPPER NO. 6169 STATE OF FLORIDA  
BELLO & BELLO LAND SURVEYING CORPORATION  
CERTIFICATE OF AUTHORIZATION NO. LICENSED BUSINESS 7262  
12230 S.W. 131 AVENUE, SUITE 201, MIAMI, FLORIDA 33186

**CITY OF MIAMI SPRINGS APPROVALS:**

THIS PLAT HAS BEEN REVIEWED BY THE FOLLOWING PROFESSIONAL SURVEYOR AND MAPPER UNDER CONTRACT TO THE CITY OF MIAMI SPRINGS, IN ACCORDANCE WITH SECTION 177.081 (1), FLORIDA STATUTES. THE TRACTS AND OTHER FEATURES AS SHOWN ON THIS PLAT CONFORM TO CHAPTER 177, FLORIDA STATUTES.  
CERTIFIED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D., 20\_\_\_\_.

BY: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_

PROFESSIONAL SURVEYOR AND MAPPER NO. \_\_\_\_\_  
STATE OF FLORIDA

THIS PLAT WAS APPROVED BY THE PLANNING AND ZONING BOARD OF THE CITY OF MIAMI SPRINGS, MIAMI-DADE COUNTY, FLORIDA THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D., 20\_\_\_\_, AND THIS PLAT WILL NOT RESULT IN A REDUCTION IN THE LEVEL OF SERVICES FOR THE AFFECTED PUBLIC FACILITIES BELOW THE LEVEL OF SERVICE PROVIDED IN THE MUNICIPALITY'S COMPREHENSIVE PLAN.

BY: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_  
CITY OF MIAMI SPRINGS

THIS PLAT WAS APPROVED AND THE FOREGOING DEDICATIONS WERE ACCEPTED AND APPROVED BY ORDINANCE NO. \_\_\_\_\_, PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, MIAMI-DADE COUNTY, FLORIDA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D., 20\_\_\_\_.

SIGNED BY: \_\_\_\_\_, MAYOR

ATTEST BY: \_\_\_\_\_, CITY CLERK

**NOTICE:**

THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

**OWNER'S PLAT RESTRICTION:**

THAT THE FP&L EASEMENT AS SHOWN BY DASH LINES ON THE ATTACHED PLAT IS HEREBY RESERVED FOR THE INSTALLATION AND MAINTENANCE OF FP&L UTILITIES.

**MIAMI-DADE COUNTY PLAT RESTRICTIONS:**

THAT ORIOLE AVENUE, WREN AVENUE, AND HAMMOND DRIVE, AS SHOWN ON THE ATTACHED PLAT, TOGETHER WITH ALL EXISTING AND FUTURE PLANTING, TREES, SHRUBBERY, AND FIRE HYDRANTS THEREON ARE DEDICATED TO THE PERPETUAL USE OF THE PUBLIC FOR PROPER PURPOSES, RESERVING TO THE DEDICATORS, THEIR SUCCESSORS OR ASSIGNS THE REVERSION OR REVERSIONS THEREOF, WHENEVER DISCONTINUED BY LAW.

THAT PUBLIC ALLEY AS SHOWN ON THE ATTACHED PLAT, TOGETHER WITH ALL EXISTING AND FUTURE PLANTING, TREES, SHRUBBERY, AND FIRE HYDRANTS THEREON IS HEREBY DEDICATED TO THE PERPETUAL USE OF THE PUBLIC FOR PROPER PURPOSES, RESERVING TO THE DEDICATORS, THEIR SUCCESSORS OR ASSIGNS THE REVERSION OR REVERSIONS THEREOF, WHENEVER DISCONTINUED BY LAW.

THAT INDIVIDUAL WELLS SHALL NOT BE PERMITTED ON ANY LOT WITHIN THIS SUBDIVISION EXCEPT FOR SWIMMING POOLS, SPRINKLERS SYSTEMS, AND/OR AIR CONDITIONERS.

THAT THE USE OF SEPTIC TANKS WILL NOT BE PERMITTED ON ANY LOT WITHIN THIS SUBDIVISION, UNLESS APPROVED FOR TEMPORARY USE, IN ACCORDANCE WITH COUNTY AND STATE REGULATIONS.

THAT ALL NEW ELECTRIC AND COMMUNICATION LINES, EXCEPT TRANSMISSION LINES, WITHIN THIS SUBDIVISION, SHALL BE INSTALLED UNDERGROUND.

THE UNITED STATES POSTAL SERVICE EASEMENT AS SHOWN BY DASHED LINES WITHIN LOTS 1 AND 2, BLOCK 1 AND LOTS 1 AND 2, BLOCK 2 ARE GRANTED HEREBY AND RESERVED FOR THE USE BY THE POSTAL SERVICE TO DELIVER AND RECEIVE MAIL AND PACKAGES TO CENTRALIZED DELIVERY UNITS PROVIDED BY THE PROPERTY OWNERS AND THE JOINT AND SEVERAL USE BY PROPERTY OWNERS WITHIN THE SUBDIVISION, THEIR TENANTS, LESSEES AND OTHER GUESTS OR INVITEES, AS A MEANS OF PEDESTRIAN INGRESS AND EGRESS TO THE CENTRALIZED DELIVERY UNITS. THE PROVISION, MAINTENANCE, AND REPAIR OF THE CENTRALIZED DELIVERY UNITS SHALL BE THE SHARED RESPONSIBILITY OF ALL PROPERTY OWNERS WITHIN THE SUBDIVISION. THERE SHALL BE NO CHANGES OR MODIFICATION TO THE EASEMENTS HEREBY GRANTED WITHOUT THE PRIOR WRITTEN CONSENT OF THE UNITED STATES POSTAL SERVICE, AND SAID EASEMENTS ARE REPLATTED IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 28, SUBDIVISION CODE OF MIAMI-DADE COUNTY.

**MIAMI-DADE COUNTY APPROVALS:**

THIS PLAT WAS APPROVED BY THE MIAMI-DADE COUNTY DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS  
THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D., 20\_\_\_\_.

BY: \_\_\_\_\_ DIRECTOR

MIAMI-DADE COUNTY DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS

BY: \_\_\_\_\_ COUNTY ENGINEER

THE DEPARTMENT OF REGULATORY AND ECONOMIC RESOURCES CERTIFIES THAT THIS PLAT APPEARS TO CONFORM TO ALL OF THE REQUIREMENTS OF CHAPTER 28 OF THE MIAMI-DADE COUNTY CODE.  
CERTIFIED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D., 20\_\_\_\_.

SIGNED BY: \_\_\_\_\_ DIRECTOR

MIAMI-DADE COUNTY DEPARTMENT OF REGULATORY AND ECONOMIC RESOURCE

**BOARD OF COUNTY COMMISSIONERS**

ATTEST: JUAN FERNANDEZ-BARQUIN  
CLERK OF THE COURT AND COMPTROLLER  
MIAMI-DADE COUNTY, FLORIDA

BY: \_\_\_\_\_ SIGNED: \_\_\_\_\_  
DEPUTY CLERK MIAMI-DADE COUNTY, MAYOR  
DANIELLA LEVINE CAVA

**RECORDING STATEMENT:**

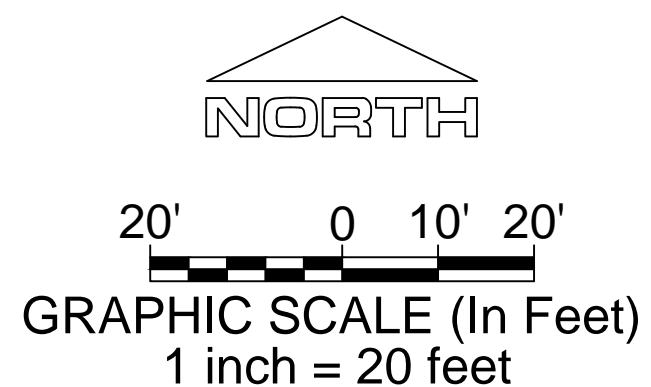
FILED FOR RECORD THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ A.D., \_\_\_\_\_, AT \_\_\_\_\_, IN BOOK \_\_\_\_\_ OF PLATS, AT PAGE \_\_\_\_\_ OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA. THIS PLAT COMPLIES WITH THE LAWS OF THE STATE OF FLORIDA AND MIAMI-DADE COUNTY, FLORIDA.

JUAN FERNANDEZ-BARQUIN  
CLERK OF THE COURT AND COMPTROLLER  
MIAMI-DADE COUNTY, FLORIDA

BY: \_\_\_\_\_, DEPUTY CLERK



# ENCLAVE AT MIAMI SPRINGS



A REPLAT OF TRACT "A", SECOND ADDITION TO SPRING VIEW, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 51, PAGE 100, OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA, AND A REPLAT OF PORTIONS OF ABUTTING RIGHT-OF-WAYS CLOSED BY RESOLUTION \_\_\_\_\_, RECORDED IN OFFICIAL RECORDS BOOK \_\_\_\_\_, PAGE \_\_\_\_\_, CITY OF MIAMI SPRINGS, MIAMI-DADE COUNTY, FLORIDA. SAID LANDS LYING AND BEING IN THE NW 1/4 OF NE 1/4 OF NW 1/4 OF SECTION 24, TOWNSHIP 53 SOUTH, RANGE 40 EAST, CITY OF MIAMI SPRINGS, MIAMI-DADE COUNTY, FLORIDA.

Prepared By:  
Bello & Bello Land Surveying Corporation  
12230 S.W. 131 Avenue, Suite 201, Miami, Florida 33186  
www.bellolandsurveying.com  
October, 2023

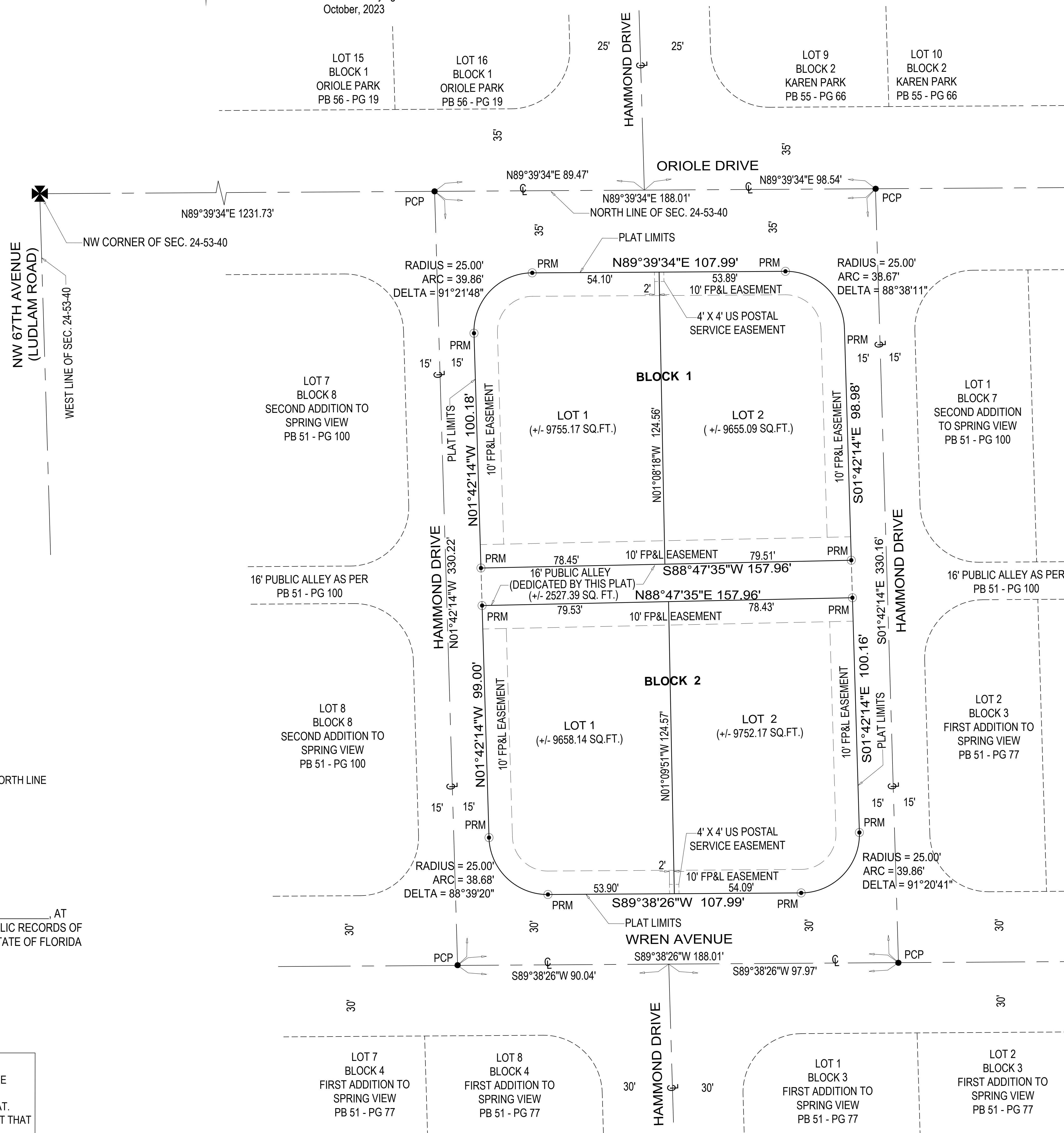
**LEGEND & SURVEYOR'S NOTE:**  
 ●PRM: DENOTES PERMANENT REFERENCE MONUMENT  
 ●PCP: DENOTES PERMANENT CONTROL POINT  
 SQ.FT.: DENOTES SQUARE FEET  
 PB: DENOTES PLAT BOOK  
 PG: DENOTES PAGE  
 CL: DENOTES CENTER LINE  
 RW: DENOTES RIGHT-OF-WAY  
 +/-: DENOTES MORE OR LESS  
 US: DENOTES UNITED STATES  
 FP&L: DENOTES FLORIDA POWER AND LIGHT COMPANY

SEC. 24-53-40: DENOTES SECTION 24, TOWNSHIP 53 SOUTH, RANGE 40 EAST  
 BEARINGS AS SHOWN HEREON ARE BASED ON AN ASSUMED MERIDIAN ALONG THE NORTH LINE OF SECTION 24, TOWNSHIP 53 SOUTH, RANGE 40 EAST, BEARING: N89°39'34"E

**RECORDING STATEMENT:**  
 FILED FOR RECORD THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ A.D., \_\_\_\_\_ AT \_\_\_\_\_, IN BOOK \_\_\_\_\_ OF PLATS, AT PAGE \_\_\_\_\_ OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA. THIS PLAT COMPLIES WITH THE LAWS OF THE STATE OF FLORIDA AND MIAMI-DADE COUNTY, FLORIDA.  
 JUAN FERNANDEZ-BARQUIN  
 CLERK OF THE COURT AND COMPTROLLER  
 MIAMI-DADE COUNTY, FLORIDA

BY: \_\_\_\_\_, DEPUTY CLERK

**NOTICE:**  
 THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.



ENCLAVE AT MIAMI SPRINGS

This Instrument Prepared by:  
Haydee S. Sera, City Attorney  
Weiss Serota Helfman  
Cole & Bierman, PL  
2800 Ponce de Leon Blvd., Suite 1200  
Coral Gables, Florida 33134

After Recordation  
Return to: City Clerk  
City of Miami Springs, Florida  
201 Westward Drive  
Miami Springs, Florida 33166

Folio #: 05-3024-017-0010

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(Space Above for Recorder's Use Only)

**AGREEMENT FOR CONSTRUCTION AND MAINTENANCE  
OF SUBDIVISION IMPROVEMENTS**

WHEREAS, ENCLAVE AT MIAMI SPRINGS, LLC (the "Owner"), concurrently with the delivery of this Agreement for Construction of Subdivision Improvements (the "Agreement"), has applied to THE CITY OF MIAMI SPRINGS, FLORIDA, a municipal corporation of the State of Florida (the "City"), for approval by the City Council (the "Council"), of a proposed plat of a subdivision to be known as ENCLAVE AT MIAMI SPRINGS, (T-24950), a copy of which is attached hereto and made a part hereof as Exhibit "A," on which said plat are shown areas offered by the Owner to be dedicated to public use as streets, alleys, and other right-of-way; and

WHEREAS, it is necessary in the public interest that improvements within the areas offered to be dedicated be constructed in accordance with the specifications hereinafter set forth; and

WHEREAS, Section 150-019 of the City Code requires that all persons, firms, and corporations submitting plats to the City Council for approval shall accompany the plat with an agreement providing for the paving of streets, the construction of sidewalks

and drainage structures, and the installation of adequate water mains, fire hydrants, street lighting, and other improvements as the council deems necessary in the subdivision, which installation shall be in accordance with the specifications as set forth by the City Council and that the agreement shall be accompanied by a surety bond in the penal sum of not less than 110% of the estimated cost of construction; and

WHEREAS, Section 150-019 of the City Code further provides that the condition of the bond shall be such that the Owner shall fully and faithfully perform all the terms and conditions of the Owner's agreement and within the time specified therein; and

NOW, THEREFORE, in consideration of the approval of said plat by the City Council and acceptance of the dedication of said areas as public streets, alleys, and other right-of-way, the Owner does hereby unconditionally promise and agree to and with the City as follows:

1. The foregoing recitals are true and correct and are incorporated herein and made a part hereof as if fully set forth herein.
2. Within twelve months or a time of final inspection of any structure on any lot in the subdivision, whichever occurs prior in time, from and after the date of approval of said plat and acceptance of said offer to dedicate , the Owner will construct, or cause to have constructed, and, after acceptance thereof by the City, will maintain for a period of not less than one year, at the Owner's expense and in accordance with the City's standard specifications, all of the subdivision improvements as are listed and described upon the estimate of said improvements, a copy of which is attached hereto as Exhibit "B" and incorporated herein (the "Subdivision Improvements"). Any drainage system improvements shall be maintained by the Owner for a period of not less than two years. Further, no complete, partial, or temporary certificate of use and/or occupancy shall be issued by the City for any structure on any lot in the subdivision unless and until all of the required Subdivision Improvements are completed. Time is of the essence in performance of the Subdivision Improvements. The City Council may extend the time for completion of the Subdivision Improvements.
3. In accordance with Section 150-019 of the City Code, the Owner has, concurrent with the execution of this Agreement, deposited with the City a cashier's check,

in the amount of \$38,170.00, which amount is not less than one hundred ten percent (110%) of the estimated cost of the construction and maintenance of the Subdivision Improvements listed in the attached Exhibit "B." A copy of the cashier's check reflecting the cash bond is attached hereto as Exhibit "C" and incorporated herein by reference.

4. The conditions of the obligation are such that if the Owner shall comply in all respects with the terms and conditions of this Agreement, with the times therein specified, and shall in every respect fulfill Owner's obligations hereunder, the cash bond shall be void and the amount deposited shall be returned without interest to the Owner by the Finance Director; otherwise this obligation shall remain in full force and the Owner, its heirs, executors, administrators, successors, and assigns do hereby irrevocably agree that within the time limit specified in this Agreement, the City's Finance Director, upon certification by the Public Works Director that the Owner has failed to complete the improvements, shall collect the full amount of the bond which shall be applied to the construction of those Subdivision Improvements not completed by the Owner. Upon receipt of the total amount of money specified in paragraph 3 above, the City shall proceed as rapidly as possible to construct and maintain, or cause to be constructed or maintained pursuant to public advertisement and receipt and acceptance of bids, said uncompleted subdivision improvements, and the Owner agrees that upon completion of such construction and maintenance, the final total cost to the City thereof, including but not limited to engineering, legal and contingent costs and expenses, together with any damages either direct or consequential, which the City may sustain on account of the failure of the Owner to carry out and execute all the provisions of this Agreement shall be paid from the monies previously collected from the Owner.
5. In the event the Owner shall fail or neglect to fulfill the obligations of this Agreement, the City shall have the right to construct and maintain, or cause to be constructed and maintained, pursuant to public advertisement and receipt and acceptance of bids, said uncompleted Subdivision Improvements; and the Owner agrees that upon completion of such construction and maintenance, the final total

cost to the City thereof, including but not limited to engineering, legal, and contingent costs and expenses, together with any damages either direct or consequential, which City may sustain on account of failure to Owner to carry out and execute all the provisions of this agreement shall be paid from the cash bond so deposited. The penal sum herein above stipulated and deposited is not a limitation upon the liability of the Owner to the City. In the event that suit is instituted by the City upon this agreement, it is stipulated and agreed that, in addition to the actual costs and expenses of litigation, the City shall recover as its legal expense an amount equal to \$100.00 plus 10% of the amount recovered by the City. Any monies collected from the cash bond that are not expended in the payment of all costs pertaining to completion action shall be returned to the Owner by the Finance Director.

6. This Agreement shall be recorded by the Owner, at the Owner's sole expense, in the Public Records of Miami-Dade County within thirty (30) days of approval by the City Council. Within thirty (30) days of being recorded, the Owner will provide a certified copy of the recorded instrument to the City Clerk of the City of Miami Springs at 201 Westward Drive, Miami Springs, Florida 33166.
7. Pursuant to Section 150-019 of the City Code, the bond shall be released by the City only upon satisfactory completion of the Subdivision Improvements specified in this Agreement, as evidenced by written certification by the City Engineer, including a letter from a Florida Registered Surveyor and Mapper certifying that the elevations of all pavements, sidewalks, and fills comply with the provisions of the City Code.
8. Upon completion of construction of the improvements by the Owner and written certification by the City Engineer, and upon release of the cashier's check by the City's Finance Director and the City Manager, or upon payment to the City of the estimated or actual cost thereof, this Agreement shall be automatically null and void.

[This space intentionally left blank. Signature pages follow.]

**SIGNATURE PAGE FOR ENCLAVE AT MIAMI SPRINGS LLC**

IN WITNESS WHEREOF, the OWNER has caused these presents to be executed on and signed in its name by its proper officer and its corporate seal to be affixed hereto and attested to by its Secretary, the day and year first above set forth.

In the presence of:

Signed, sealed and delivered by:

\_\_\_\_\_  
Witness #1 Print Name: \_\_\_\_\_

\_\_\_\_\_  
Witness #1 Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Print Name: Alexander Andreus

Title: Manager

Entity: Enclave at Miami Springs LLC

Attest:

\_\_\_\_\_  
Witness #2 Print Name: \_\_\_\_\_

\_\_\_\_\_  
Witness #2 Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Secretary (Add corporate seal below)

**ACKNOWLEDGMENT**

State of Florida  
County of Miami-Dade

The foregoing instrument was acknowledged before me by means of \_\_\_\_ physical presence or \_ online notarization, this \_\_ day of \_\_\_\_\_, 20\_\_, by Alexander Andreus as Manager of Enclave at Miami Springs, LLC.

\_\_\_\_\_  
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

**CITY OF MIAMI SPRINGS SIGNATURE PAGE**

Approved for the City of Miami Springs by:

---

J.C. Jimenez  
City Manager  
Pursuant to Resolution No.: 20\_\_\_\_\_ - \_\_\_\_\_

Approved as to legal form and correctness for the  
City of Miami Springs only:

---

Haydee Sera, Esq.  
Weiss Serota Helfman Cole & Bierman, PL  
City Attorney

DRAFT

**ENCLAVE AT MIAMI SPRINGS, LLC  
1101 WREN AVENUE  
FOLIO NUMBER 05-3024-017-0010**

**COST ESTIMATES FOR IMPROVEMENTS**

Estimated by: Eugene V. Spano of SAMA Construction

<b>Improvement</b>	<b>Cost Estimate</b>
Alleyway	\$2,200.00
Sidewalks	\$18,000.00
Trees	\$11,500.00
Miscellaneous ROW Improvements	\$3,000.00
<u>Total</u>	\$34,700.00





# AGENDA MEMORANDUM

**Meeting Date:** 4/22/2024

**To:** The Honorable Mayor Maria Mitchell and Members of the City Council

**Via:** J.C. Jimenez, City Manager

**From:** Lazaro M. Garaboa, Public Works Director

**Subject:** Rehrig Pacific Company – Garbage Containers

**RECOMMENDATION:** Recommendation by Public Works that Council authorize the issuance and/or execution of a Purchase Order to Rehrig Pacific Company, in the amount of \$11,716.00, utilizing Omnia Contract 00254, executed on October 5, 2016 (attached), for the remainder of their contract term, including any extensions through October 31, 2026, for the purchase of 95-Gallon Garbage Containers as funds were budgeted in the FY 23/24 Budget pursuant to Section §31.11 (E)(5) of the City Code.

**DISCUSSION:** This is for the purchase of 95-gallon garbage carts for residential garbage collection services provided by the Sanitation Department utilizing Enterprise Funds. These garbage carts are used to replace existing broken or damaged carts. The Sanitation Department makes every attempt to repair the garbage cart prior to replacing with items that are salvaged from broken carts such as lids and wheels. In the event we are unable to repair; a replacement is provided at no additional cost to the resident.

The cost of these carts is budgeted under the operating supplies expense account of the Sanitation Department budget. The carts are purchased as a stock item and charged to the Sanitation operating supplies expense account once a cart is replaced. The department does not expect to purchase more than this amount for this fiscal year.

Spent in FY 22/23: \$20,196.00

Spent in FY 21/22: \$9,164.00

**Submission Date and Time:** 4/17/2024 3:56 PM

<u>Submitted by:</u>	<u>Approved by (sign as applicable):</u>	<u>Funding:</u>
Department: <u>Public Works</u>	Dept. Head: _____	Dept./ Desc.: <u>Sanitation</u>
Prepared by: <u>Lizette Fuentes</u>	Procurement: _____	Account No.: <u>430-0000-141-0200</u>
Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Asst. City Mgr.: _____	Additional Funding: _____
Budgeted/ Funded: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	City Manager: _____	Amount previously approved: \$ _____
		Current request: \$ <u>11,716.00</u>
		Total vendor amount: \$ <u>11,716.00</u>

RESOLUTION NO. 2024-\_\_\_\_\_

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA, APPROVING THE PURCHASE OF GARBAGE CONTAINERS FROM REHRIG PACIFIC COMPANY IN AN AMOUNT NOT TO EXCEED \$11,716 UTILIZING THE TERMS AND CONDITIONS OF MIAMI-DADE COUNTY CONTRACT NO. 00254 PURSUANT TO SECTION 31-11(E)(5) OF THE CITY CODE; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Miami Springs (the “City”) is in need of residential and commercial use garbage containers to facilitate the provision of the City Public Works Department’s day-to-day operations (the “Supplies”); and

**WHEREAS**, Miami-Dade County has an agreement with Rehrig Pacific Company (“Vendor”) for the Supplies pursuant Contract No. 00254 (the “County Contract”); and

**WHEREAS**, Section 31-11(E)(5) of the City’s Code of Ordinances (the “Code”) provides that purchases of supplies, materials, or contractual services under the provisions of state or local government, or private sector cooperative purchasing or not-for-profit companies, bids or contracts shall be exempt from the competitive bid requirements otherwise applicable to such purchases; and

**WHEREAS**, the City Council desires to approve the purchase of the Supplies from the Vendor consistent with the terms and conditions of the County Contract in an amount not to exceed \$11,716 for fiscal year 2023-24 and budgeted funds in future fiscal years for the term of the County Contract; and

**WHEREAS**, the City Council finds that this Resolution is in the best interest and welfare of the residents of the City.

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

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

**Section 2. Approval.** That the City Council hereby approves the purchase of the Supplies from the Vendor consistent with the terms and conditions of the County Contract pursuant to Section 31-11(E)(5) of the City Code.

**Section 3. Authorization.** That the City Council hereby authorizes the City Manager to execute any purchase order or required documentation for the purchases described in this Resolution, subject to approval by the City Attorney as to form, content, and legal sufficiency, and to expend funds in an amount not to exceed \$11,716 for the Supplies for fiscal year 2023-24 and budgeted funds in future fiscal years for the term of the County Contract.

**Section 4. Effective Date.** That this Resolution shall be effective immediately upon adoption.

The foregoing Resolution was offered by \_\_\_\_\_ who moved its adoption. The motion was seconded by \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Vice Mayor Dr. Walter Fajet	_____
Councilmember Jacky Bravo	_____
Councilmember Jorge Santin	_____
Councilmember Dr. Victor Vazquez	_____
Mayor Maria Puente Mitchell	_____

PASSED AND ADOPTED this 22<sup>nd</sup> day of April, 2024.

\_\_\_\_\_  
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

**Locations:**

1000 Raco Court, Lawrenceville, GA 30046  
 625 West Mockingbird Lane, Dallas, TX 75247  
 1738 W. 20th St, Erie, PA 16502  
 7452 Presidents Dr, Orlando, FL 32809


8875 Commerce Dr, DeSoto, KS 66018  
 7800 100th St, Pleasant Prairie, WI 53158  
 4010 East 26th St, Los Angeles, CA 90058

Proposal #: 03072024

**OMNIA RFP 254**

March 7, 2024

<b>Bill-to:</b>	Ship-to: 218163
City of Miami Springs 345 N. Royal Ponciana Blvd Miami Springs, FL 33166	City of Miami Springs 489 East Dr. Miami Springs, FL 33166
<b>Billing Contact:</b>	Shipping Contact:
Rachel Buckner 305-805-5170 ext 4228 <a href="mailto:rachel.buckner@miamisprings-fl.gov">rachel.buckner@miamisprings-fl.gov</a>	Same

ITEM DESCRIPTION	QUANTITY	UNIT PRICE	EXTENDED PRICE
<b>Rollout Cart Type:</b> 95 Gallon EG Cart - 216899 <b>Body Color Requested:</b> Forest Green <b>Lid Color Requested:</b> Black <b>Wheels / Casters:</b> 10" Snap on with Intergrated Spacer  <b>Artwork:</b> MI130 	180	\$60.00	\$ 10,800.00

Is Product Taxable?	No	Subtotal =	<b>\$10,800.00</b>
Is Freight taxable?	No	Tax on Product =	\$0.00
Tax Rate:	0.00%	Truckload Freight Rate =	\$916.00
Terms:	Net 30 Days	Tax on Freight =	\$0.00
		<b>Total =</b>	<b>\$11,716.00</b>

**ADDITIONAL INFORMATION:**

<b>Contract Options:</b>	None
<b>Ship From:</b>	Orlando, FL facility
<b>Leadtime:</b>	4 weeks or sooner
<b>Warranty:</b>	10 year unprorated warranty
<b>Quote Valid:</b>	30 Days
<b>Taxes:</b>	All applicable taxes shall be paid by the Buyer unless a proper exemption is provided and validated.
<b>*** All Credit Card transactions are subject to a 2% processing fee.</b>	

<b>PRESENTED BY:</b>	<b>ACCEPTED BY:</b>	
Rodrigo Bernal Environmental Sales Representative Direct: 386-265-8078 Email: rbernal@rehrig.com		
Janis Timms Environmental Customer Service Specialist Direct: 469-989-7796 Email: jtimms@rehrig.com	Sign and Print Name	Date
	Title:	

*To initiate order, please call or send signed proposal via fax or email to Presented By representative.*

RESOLUTION NO. 2024- \_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA, APPROVING AN INTERLOCAL AGREEMENT WITH MIAMI-DADE COUNTY RELATING TO ON-DEMAND TRANSPORTATION SERVICES; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Miami Springs (the “City”) is considering the implementation of a locally operated on-demand transportation service; and

**WHEREAS**, pursuant to Section 212.055(1)(d), Florida Statutes, transportation surtax proceeds may be used for on-demand transportation services; and

**WHEREAS**, Section 29-124 of the Miami-Dade County (the “County”) Code of Ordinances allows eligible municipalities to use their municipal share of surtax proceeds for the provision of on-demand transportation services where a trip is not greater than five miles in distance; and

**WHEREAS**, in order to utilize municipal surtax proceeds for on-demand transportation services, the City is required to enter into an interlocal agreement with the County; and

**WHEREAS**, the City Council desires to authorize the City Manager to negotiate and enter into an interlocal agreement with the County, in substantially the form attached hereto as Exhibit “A,” relating to on-demand transportation services (the “Agreement”); and

**WHEREAS**, the City Council finds that this Resolution is in the best interest and welfare of the residents of the City.

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

**Section 1. Recitals.** That each of the above-stated recitals are hereby adopted, confirmed, and incorporated herein.

**Section 2. Approval.** That the City Council approves the Agreement with the County in substantially the form attached hereto as Exhibit “A,” relating to the operation of on-demand transit services.

**Section 3. Authorization.** That the City Council hereby authorizes the City Manager to negotiate and execute the Agreement in substantially the form attached

hereto as Exhibit "A" and any subsequent amendments, extensions, renewals, or related documents necessary to implement the Agreement, subject to the approval of the City Attorney as to form, content, and legal sufficiency.

**Section 4. Effective Date.** That this Resolution shall be effective immediately upon adoption.

The foregoing Resolution was offered by \_\_\_\_\_ who moved its adoption. The motion was seconded by \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Vice Mayor Dr. Walter Fajet	_____
Councilmember Jacky Bravo	_____
Councilmember Jorge Santin	_____
Councilmember Dr. Victor Vazquez	_____
Mayor Maria Puente Mitchell	_____

PASSED AND ADOPTED this \_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
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



Interlocal Agreement Between  
Miami-Dade County and City of Miami Springs  
For the Provision of On-Demand Services

This is an Interlocal Agreement, made and entered into by and between Miami-Dade County, a political subdivision of the State of Florida, hereinafter referred to as "the County" and City of Miami Springs, a municipal corporation of the State of Florida, hereinafter referred to as "the Municipality".

WITNESSETH:

WHEREAS, the Municipality wishes to enhance local mobility through the provision of locally operated on-demand public transportation services; and

WHEREAS, these services provide the Municipality with an opportunity to match the local travel needs of the residents while improving first and last mile connectivity; and

WHEREAS, the provision of these services can help minimize the need for specialized transportation services by the County; and

WHEREAS, the proposed on-demand public transportation services will complement the existing Miami-Dade Department of Transportation and Public Works (DTPW) bus routes and help increase the use of these regional services; and

WHEREAS, the Municipality has sponsored and is willing to provide an alternative form of supplemental public transportation throughout the Municipality and has secured and obligated the necessary funds to provide on-demand public transportation services;

NOW THEREFORE,

IN CONSIDERATION of the mutual terms, conditions, promises, covenants and payments hereinafter set forth, the County and the Municipality agree as follows:

ARTICLE 1

DEFINITIONS

- 1.1 "A.D.A." shall mean the Americans with Disabilities Act of 1990, as amended
- 1.2 "Contractor" shall mean any entity, public or private fixed-route public transportation services as described in this Agreement under contract to the Municipality.

- 1.3 "On-demand" shall mean transportation provided between flexible points of origin and destination selected by individual users with such service being provided at a time that is agreed upon by the user and the provider of the service and that is not fixed-schedule or fixed-route in nature and where the trip is no greater than five (5) miles in distance.
- 1.4 "The County" shall include Miami-Dade County, the Miami-Dade Department of Transportation and Public Works Miami-Dade. Consumer Services Department, and authorized representatives thereof.
- 1.5 "The Municipality" shall mean City of Miami Springs and authorized representatives thereof.
- 1.6 "FDOT" shall mean the Florida Department of Transportation and authorized.
- 1.7 "DTPW" shall mean the Miami-Dade Department of Transportation and Public Works and authorized representatives thereof.
- 1.8 "US DOT" shall refer to the U.S. Department of Transportation, its rules and regulations and representatives thereof.
- 1.9 "FTA" shall mean the Federal Transit Administration, its rules and regulations, and representatives thereof.
- 1.10 "PTRD" shall refer to the Passenger Transportation Regulatory Division of DTPW.
- 1.11 "Federal Reporting Requirements" shall mean those requirements referenced in 49 CFR Section 5335(a), as may be amended from time to time, and found in the National Transit Database Reporting Manual published by the FTA.
- 1.12 "Fares" for the on-demand service shall mean individual transportation fees paid by public transit passengers in accordance with a schedule of fares adopted by County Ordinance. "On-demand" section 29-124 of the Code of Miami-Dade County provides that municipalities of may fund on-demand transportation services as defined in the section 212.055(1) (e), Florida Statutes.
- 1.13 "STS", Special Transportation Service, is the component of the conventional transit system designed to provide comparable On-demand service to disabled individuals as mandated in the A.D.A..
- 1.14 "Park-and-Ride Facility" Shall mean parking lots, garages, or other structures where the public can park their vehicles and board public transit, which includes but is not limited to buses and rail.

## ARTICLE 2

### GENERAL REQUIREMENTS

- 2.1 Compliance with Applicable Laws and Regulations. The Municipality and its contractors, if any, shall comply with all existing and future laws, statutes, ordinances, codes, rules,



regulations and procedural requirements, whether federal, state, or local, which are applicable to or in any manner affect, the provision of the On-demand service. The Municipality shall be responsible for requiring compliance of its employees, contractors, and agents with all applicable county, state and federal requirements, including, but not limited to, all safety, mechanical, and vehicular standards mandated by DTPW/PTRD. The Municipality shall be responsible for obtaining copies of the appropriate laws, regulations, ordinances, and documents and complying therewith.

- 2.2 The County Regulatory Requirements. Prior to the commencement of the On-demand service under this Agreement, the Municipality and/or its contractors, if any, shall have current and valid certificates of transportation, permits, and chauffeur registrations as required by Chapter 31 of the County Code. The Municipality and its contractors shall maintain such certificates, registrations and permits current during the Period of this Agreement. In no event shall the Municipality or any of its contractors provide any transportation services contemplated by this Agreement until any and all County regulatory requirements are satisfied.
- 2.3 Vehicle Licensing. All vehicles utilized to provide On-demand service shall at all times be properly licensed and permitted in accordance with applicable federal, state and county requirements. Vehicle operators shall comply with all safety, mechanical and vehicular standards mandated by any applicable county, state and federal requirements including, but not limited to, all safety, mechanical and vehicular standards mandated by DTPW/PTRD.
- 2.4 Vehicle Standards. Vehicles shall comply with all of the Requirements contained in Chapter 30 and 31 of the Code of Miami-Dade County, pertinent state statutes and other directives as may be prescribed and required by DTPW/PTRD. All vehicles utilized to provide transportation services authorized by this Agreement shall at all times display a current and valid county permit and shall comply with safety, mechanical and vehicular requirements mandated by applicable county, state or federal requirements, including A.D.A..
- 2.5 Chauffeur Requirements. Vehicle chauffeurs shall at all times have a current and valid county chauffeur's registration, vehicle chauffeurs shall also comply with any safety, mechanical and vehicle standards mandated by applicable county, state and federal requirements and as may be prescribed and required by DTPW/PTRD.
- 2.6 Proof of Compliance Prior to Operation. The Municipality and/or its contractors, if any shall provide the County with proof of compliance with licensure, insurance and any other requirements mandated by the County Code, state statute or federal law prior to commencement of the On-demand service.
- 2.7 Purchase of Services/Sole Responsibility. The parties concur that this Agreement is a contract for the provision of On-demand service provided by the Municipality for the benefit of residents of the Municipality and of the County. Municipality employees, agents and contractors providing On-demand services shall be considered to be, at all times, solely employees, agents or contractors of the Municipality under its sole direction and not employees, agents or contractors of the County.

- 2.8 Compliance with A.D.A.. The Municipality's On-demand service shall comply with all applicable requirements of the A.D.A.. The Municipality and the County recognize their joint obligation to provide STS in the area served by the Municipality's On-demand service. In fulfillment of the Municipality's obligation, the Municipality hereby allows the County to provide STS service at no cost to the Municipality. To the extent that any terms in the Agreement are in conflict with A.D.A., the requirements of the A.D.A. shall control.
- 2.9 Compliance with Procurement Requirements. The Municipality agrees to comply with applicable federal and state procurement requirements, as may be amended from time to time, when entering into contracts with third parties to fulfill the obligations under this Agreement.
- 2.10 County's Right to Submit Proposals and Bids. The County shall be notified and given the opportunity to bid upon any Requests for Proposals (RFP), Requests for Qualifications (RFQ), or requests for bids issued by the Municipality for provision of services pursuant to this Agreement.
- 2.11 Drug-free Workplace and Testing. In accordance with the County Code, the Municipality shall certify that it will have drug-free workplace program. Further, the Municipality shall require pre-employment drug testing and other periodic drug testing for all persons holding safety-sensitive positions, as defined by U.S. D.O.T., related to transit operation. Effective upon execution of the Agreement, the Municipality shall require that its employees or contractor if applicable, comply with all applicable requirements of the U.S. D.O.T. regulations for drug and alcohol testing. To the extent that any terms in this Agreement are inconsistent with the US DOT regulation, the requirements of the U.S. D.O.T. shall control.
- 2.12 Municipality Representative. The Municipality shall designate individual(s) to act as liaison to the County and notify the County thereof. The Municipality shall promptly notify the County of any changes.
- 2.13 County Representative. The County shall designate individual(s) to act as liaison to the Municipality and notify the Municipality thereof. The County shall promptly notify the Municipality of any changes.
- 2.14 Amendments or modifications. Unless provided otherwise elsewhere in this Agreement, amendments and modifications to this Agreement must be in writing and shall require the signatures of the County Mayor or designee and the Mayor of the Municipality, or their designees, subject to authorization by their respective Boards. Notwithstanding the foregoing, amendments to this Agreement regarding alignments, schedules, and fares, as described in Section 2-150 (c) of the County Code, may be approved by the County Mayor or designee and the Municipality Manager or their designees.

### ARTICLE 3

#### ON-DEMAND SERVICE

3.1 Provision of On-demand Services. The Municipality shall provide On-demand service as contained in Exhibits 1 and 2 attached herein. Such service plan must be subject to public input and approval by DTPW prior to implementation. Public notices shall comply with Title VI requirements, per Section 8.3 of this Agreement.

In addition, the Municipality must notify the County under the following circumstances:

- 1) Prior to raising fares;
- 2) If the Municipality decides to site or locate a vehicle storage facility, maintenance facility or operations center which requires land acquisition or the displacement of persons from their residences and businesses for which a National Environmental Policy Act (NEPA) process has not been completed (NOTE: A facility does not include bus shelters, transit stations or power substations);
- 3) Prior to the submission of the Municipality's Title VI Plan, the Public Participation Plan must be reviewed and approved by the County's Office of Civil Rights and Labor Relations for the DTPW. The plan must include an outreach plan to engage the Municipality's pre-determine traditionally underserved community; or
- 4) Prior to conducting either an Environmental Assessment (EA) or an Environmental Impact Statement (EIS) for new projects.

3.2 Fares. The Municipality shall operate the On-demand service charging a fare in accordance with public transit fares established by the Municipality's legislative board, as may be modified from time to time. Initially no fare shall be collected until such a time as the Municipality's legislative board enacts an Ordinance with an alternative fare structure.

If an alternate fare structure is enacted, the Municipality shall accept all DTPW passes, transfers, or identification entitling a passenger to ride a vehicle without paying any additional fare. Qualified passengers shall pay no fare. DTPW Easy Cards and Tickets, or identification entitling a passenger shall be accepted to enable passengers to ride the On-demand service without paying an additional fare.

3.3 Connection and Coordination with County Bus Routes. All Municipality On-demand services shall be designed to feed the regional transit service in the most efficient manner possible.

3.4 Operation of Routes in Their Entirety. The Municipality shall be responsible for ensuring that On-demand service is operated in its entirety with no deviation from the approved routes and schedules unless otherwise authorized by the County.

3.5 On-demand Service Information. The County shall provide information on the Municipality's On-demand service through DTPW's routine and customary public information dissemination processes, including its transit information telephone service, and transit website.

- 3.6 Issuance of On-demand Schedules. The County shall make available to its Metrobus, Metrorail and Metromover passengers map and schedules provided by the Municipality to DTPW.
- 3.7 Route Modifications. Before any major service change, including the development of new routes or route alignment changes greater than 20% (based on existing route alignment), the Municipality shall perform a technical analysis of proposed route alignments and schedules of the On-demand service. The proposed service shall not begin operation without first obtaining successful review and approval of DTPW, Service Planning and Scheduling Division. The Municipality shall follow DTPW's Procedures for Establishing Municipal On-demand Routes.
- From time to time, the County may make significant adjustments to alignment of regional bus routes in order to improve service. In the event that these improvements result in combined (County bus service plus Municipality On-demand service) frequency of 29 minutes or less as defined in Chapter 31-102 of the County Code, the Municipality shall adhere to the route modification process establish herein.
- 3.8 Use of Logo. The Municipality may wish to design a logo uniquely identifying its On-demand service. If they do so, such logo shall at all times be displayed on the exterior of all vehicles operation pursuant to this Agreement. The County shall allow the display of the On-demand logo on the County's bus stop signs at all stops common to the Municipality and the County bus routes does not interfere with previously placed signage, and is done in coordination with DTPW staff. The Municipality shall be responsible for placing the logo on the pertinent signs.
- 3.9 Non-Interference and Non-Disturbance. The County and the Municipality hereby mutually agree not to interfere with or unreasonably impede the free flow of pedestrian movement or of each other's public transit vehicular traffic or passengers accessing or egressing County Metrobus or Municipality On-demand in-service vehicles.
- 3.10 Miscellaneous. The Municipality or Municipality's Contractor shall provide adequate customer service training to its employees. Drivers, dispatchers and supervisors shall be subject to a training program inclusive of the recommended practices established by the American Public Transportation Association (APTA) in documents BTS-BO-RP-001-07 and BTS-BO-RP 0002-07 (copies have been previously been provided to the Municipality).

## ARTICLE 4

### RECORDS AND REPORTS

- 4.1 Reporting Requirements. The Municipality shall collect or assure the collection of the following information (based on anonymized data):
- Number of completed rides
  - Average journey time
  - Average distance per ride
  - Average utilization (passengers per vehicle hour)

- Ridership (Average weekday, Saturday and Sunday)
- Vehicle miles driven
- Vehicle hours driven
- No show rate
- Cancellation rate
- Average wait time
- Average percentage of on-time pick up requests
- Average percentage of requested rides completed
- Top pick-up and drop-off locations
- Number of passengers picked-up and dropped off at transit facilities including Metrorail, Miami-Dade Transitway and Park-and Rides.
- Percentage of bookings shared

Reports shall be submitted to the County on a quarterly basis. Additionally, the Municipality shall comply with any Federal and State reporting requirements applicable to the subject service. Quarterly reports shall include the information listed above in an aggregated format, including trends noticed. Quarterly reports shall be submitted to the County no later than the 15<sup>th</sup> day of the following month.

The Municipality shall meet or exceed DTPW's adopted service standards for On-demand transportation services.

- 4.2 Real Time Data. The Municipality agrees to provide to the County the real time On-demand service route information in a format approved by DTPW, or its successor department, such as provided by a Global Positioning System (GPS), and which is compatible with, and may be integrated into, the County's smartphone transit tracker application and common third party applications.

## ARTICLE 5

### INSURANCE

The parties hereto acknowledge the Municipality is self-insured governmental entity subject to the limitations of Section 768.28, F.S. The Municipality shall institute and maintain a fiscally sound and prudent risk management program with regard to its obligations under this Agreement in accordance with the provision of Section 768.28, F.S. The Municipality shall collect and keep on file documentation of insurance of any and all private providers operating in the Municipality's On-demand service. In the event that the Municipality contracts with a private vendor for services, the Municipality shall require contractor to meet the insurance requirements shown in **Figure 1**, as minimum. The Municipality shall further require the private operator to include the County as a named insured and shall provide the County with a copy of the insurance policy purchased by any contractor prior to the provision of On-demand service operations.

#### Figure 1 Insurance Check List

1. Worker's Compensation and Employer's Liability per the statutory limits of the state of Florida.

2. Commercial General liability (occurrence form), limits of liability \$1,000,000 per occurrence for bodily injury property damage to include premises/ operations; products and completed operations; independent Contractors; broad form property damage endorsement and contractual indemnity (hold harmless endorsement exactly as written in "insurance requirements" of specifications).
3. Automobile Liability- \$ 1,000,000 each occurrence owned/non-owned/ hired automobiles included.
4. Excess Liability- \$\_\_\_\_\_.00 per occurrence to follow the primary coverage.
5. The Municipality must be named as an additional insured on the liability policies and it must be named as an additional insured on the liability policies; and it must be stated on the certificate.

6. Other Insurance as indicated:

_____ Builders Risk completed value	\$ _____
_____ Liquor liability	\$ _____
_____ Fire legal liability	\$ _____
_____ Protection and indemnity	\$ _____
_____ Employee dishonesty bond	\$ _____
<u>  X  </u> Other blanket fidelity bond	<u>          \$ 10,000.00</u>

7. Thirty days written cancellation notice required
8. Best's guide rating B+: VI or better, latest edition.
9. The certificate must state the bid number and title.

## ARTICLE 6

### INDEMNIFICATION

6.1 The Municipality shall, to the extent permitted by law at all-time hereafter, indemnify and hold harmless the County, and its officers, agents, employees and instrumentalities from any and all liability, claims, losses and causes of action, including attorneys' fees and costs of defense which the County or its officers, employees, agents or instrumentalities may incur as a result of claims, demands suits, causes of actions or proceedings of any kinds or nature arising out of, or relating to or resulting from the negligence of the Municipality and/or its officers, employees, agents or instrumentalities, during the term of this Agreement. The Municipality shall resolve all claims and losses in connection therewith, and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the County, where applicable, including appellate proceedings, and shall pay all costs, judgments and reasonable attorneys' fees which may issue thereon. The Municipality expressly understands and agrees that any insurance protection required by this Agreement or otherwise provided by the Municipality shall in no way limit the

responsibility to indemnify, keep and save harmless and defend the County or its officers, employees, agents or instrumentalities as herein provided. Nothing herein shall be deemed to indemnify the County from any liability or claim arising out of the negligent performance or failure of performance of the County, its officers, employees, agents or instrumentalities or any other related third party. This paragraph is subject to the limitations of Section 768.28, F.S.

- 6.2 The County shall, to the extent permitted by law at all times hereafter, indemnify and hold harmless the Municipality, and its officers, agents, employees and instrumentalities from any and all liability, claims, losses, and causes of action, including attorneys' fees and costs of defense which the Municipality or its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes, of actions or proceedings of any kind or nature arising out of, or relating to or resulting from the negligence of the County and/or its officers, employees, agents or instrumentalities, during the term of this agreement. The County shall pay all claims and losses in connections therewith, and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Municipality, where applicable, including appellate proceedings, and shall pay all costs, judgments and reasonable attorney's fees which may issue thereon. The County expressly understands and agrees that any insurance protection required by this Agreement or otherwise provided by the County shall in no way limit the responsibility to indemnify, keep and save harmless and defend the Municipality or its officers, employees, agents or instrumentalities as herein provided. Nothing herein shall be deemed to indemnify the Municipality from any liability or claim arising out of the negligent performance or failure of performance of the Municipality, its officers, employees, agents or instrumentalities or any other related third party. This paragraph is subject to the limitations of Section 768.28, F.S.
- 6.3 In the event the Municipality contracts for transportation services authorized by this Agreement, the contractor shall, in its contract with the Municipality, be required to indemnify and hold harmless the County, and its officers, agents employees and instrumentalities from any and all liability, claims, liabilities, losses, and causes of action, including reasonable attorneys' fees and cost of defense which the County, the Municipality or their officers, employees, agents and instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, or relating to or resulting from the provision of transportation services by the contractor and/or its officers, employees, agents or independent contractors. The contractor shall be required to pay all claims and losses in connection therewith, and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the County and Municipality, where applicable, including appellate proceedings, and shall pay all costs, judgments and attorneys' fees which may issue thereon. The Municipality shall require that the contract between and Municipality and the contractor include a provision which states that the contractor expressly understands and agrees that any insurance protection required by this agreement or otherwise provided by the contractor shall in no way limit the responsibility to indemnify, keep and save harmless and defend the County and the Municipality or their officers, employees, agents or instrumentalities as herein provided. Nothing herein shall be deemed to indemnify the County and the Municipality from any liability or claim arising out of the negligent performance of the County and the Municipality, their officers, employees, agents or instrumentalities or any other related third party.

## FINANCIAL ASSISTANCE

- 7.1 Grant Matching Funds. Grant Matching Funds. The Municipality may, at its sole option, provide grant-matching funds for state and/or federal grants for capital or operating funds to be used for the Transportation Services. The County, upon agreement with the Municipality, may, but shall not be required to, provide all or part of cash or other types of matches required for state and federal grants which may be received by the Municipality for the Circulator service, or for expansion of the Circulator service, in future years.

It is the sole responsibility of the Municipality to determine the source and dollar amount per source of funds to comprise the total contribution to the County for the provision of the Cutler Bay Circulator services as required in this agreement.

- 7.2 In the event the County seeks federal or state funds and a condition of receipt of said funds is the provision of operating statistics for the National Transit Database, County may require Municipality to maintain and provide the necessary data. Municipality's Share of supplemental Federal Funding. Beginning with the first year in which the On-demand service's operating statistics are reflected in the National Transit Database, where those operating statistics result in new or supplemental funds are solely attributable to the On-demand service's properly reported operations, the County agrees to pay the Municipality its attributable share of federal formula funds received from US DOT no less than sixty(60) days after funding is received from the federal government, less any direct grants received by the Municipality from the County for the On-demand service, provided that the funds remitted to the Municipality herein shall be used for the expansion, enhancement or maintenance of the On-demand service program.

As used herein, the Municipality's attributable share shall be one half of the amount equivalent to those Supplemental Urbanized Area Formula Funds, as described in 49 U.S.C, Section 5307, as may be amended from time to time, that the County received as a direct result of On-demand service provided by the Municipality pursuant to this Agreement and as included in the National Transit Database. Said attributable share shall be calculated utilizing the following formula:

Multiply by .5 the Municipality's properly reported annualized Bus Revenue Vehicle Miles statistic that was used in the apportioned federal programs for a fiscal year "Unit Value for Bus Vehicle Miles for Urbanized Areas over 1,000,000" as reported in the table of Unit Values for Formula Grant Apportionments, published annually in the Federal Register.

NOTE: Historically, apportioned funds are allocated to the County two (2) years after Bus Revenue Vehicle Miles are reported to federal government.

- 7.4 Comparable Agreements. In the event that the County enters into an Interlocal Agreement with any other municipality for On-demand services which are comparable to the services provided herein, County may agree to amend this Agreement, if requested by the Municipality, to provide substantially equivalent favorable terms to the Municipality as those provided in such other County/ Municipality Interlocal Agreements.



## ARTICLE 8

### TERMS, MODIFICATIONS AND MISCELLANEOUS PROVISIONS

- 8.1 Terms of Agreement. This Agreement shall commence upon approval of the County's Board of County Commissioners and the Municipality's legislative board and the execution by the County Mayor or designee and Mayor of the Municipality or designee, and shall remain in force for five years thereafter. This Agreement may be renewed for up to two additional five (5) year renewal periods under the same contract terms and conditions upon mutual agreement by the County Mayor or designee and the City Manager or designee.
- 8.2 Renegotiation or Modification. Any substantive changes in the level of service to be provided by the Municipality as set forth herein shall only be implemented after the County and the Municipality have entered into a written agreement describing the changed services, and the provisions of the County Code have been exercised.
- 8.3 Title VI and VII Civil Rights Act of 1964. The Municipality and its Contractors shall not discriminate against any person because of race, color, sex, religious background, ancestry or national origin in the performance of the Agreement. The Municipality and its Contractor agree to comply with any portion of the Title VI and VII of the Civil Rights Act of 1964 applicable to the operation of this route.

The Municipality shall guarantee adequate public engagement prior to establishing a new or modifying an existing Municipality On-demand service. The following steps must be performed: 1) Advertise a notice of public hearing in English and Spanish; and 2) Conduct a minimum of one public hearing that gives the community an opportunity to voice their opinion concerning the proposed service. The Municipality shall provide to the County proof of newspaper Ad, and meeting minutes or adopted resolution.

- 8.35 Americans with Disabilities Act (A.D.A.) Title II of 1990. The Municipality, and its Contractors shall not discriminate against any person because of race, sex, religious background, ancestry, national origin or disability in the performance of the Agreement. The Municipality and its contractors agree to comply with all parts of the A.D.A. Title II applicable to the operation of this route. Furthermore, the Municipality, prior to putting into place and operating this route, shall provide the following evidence to the County of compliance with Tittle II of the A.D.A. as mandated by the Code of Federal Regulations Title 49 Parts 27.13 and 27.15:
1. The name and contact information of the Municipality's A.D.A. Coordinator.
  2. Evidence of A.D.A. notice posted in an accessible format on the Municipality's website.
  3. The A.D.A. notice shall be comprised of the following:
    - a. Notice of nondiscrimination on the basis of disability (see Appendix X for sample),
    - b. A.D.A. grievance procedure.
    - c. An online contact form if applicable.

- d. Accessible contact information of the designated A.D.A. Coordinator, including phone number and email address.

- 8.4 Termination for Cause. This Agreement may be terminated for cause by either party upon no less than thirty (30) days written notice to the other party, except when On-demand service operations are in violation of health and/or safety-related provisions of state statutes or the County Code, in which case termination shall be determined by the County Mayor or designee. Said notice shall be delivered by verified facsimile transmission or certified mail, return receipt requested. The noticed party shall have the opportunity to cure any stated cause for termination within a reasonable notice period, in which case the termination party may cancel the termination notice using the same means by which the notice of termination was delivered.
- 8.5 Termination without Cause. The County or the Municipality may terminate this Agreement without cause upon no less than sixty (60) days written notice to the other party. If the County or the Municipality terminates this Agreement with or without cause, the Municipality agrees to reimburse the County on a prorated basis for any financial assistance it has received for the On-demand service for the year.
- 8.6 Notices. All notices and other communications required to be remitted pursuant to this Agreement to either party hereto shall be in writing and shall be delivered by verified facsimile transmission or certified mail, return receipt requested, to the parties at the address indicated below:

FOR MIAMI-DADE COUNTY:

Miami-Dade County Department of Transportation and Public Works  
701 NW 1<sup>st</sup> Court, Suite 1700  
Miami, Florida 33136  
Attention: Director  
Fax: (786) 469-5406

FOR MUNICIPALITY

City of Miami Springs  
1666 Kennedy Causeway, 3<sup>rd</sup> Floor  
City of Miami Springs, Florida 33141  
Attention: City Manager  
Phone: 305-663-6338

- 8.7 Complete and Binding Agreement. This writing embodies the full and complete agreement of the parties. No other terms, conditions or modifications shall be binding upon the parties unless in writing and signed by the parties.
- 8.8 Execution. This document shall be executed in five (5) counterparts, each of which shall be deemed an original.

8.9 Governing Law. This Agreement shall be construed in accordance with the laws of the State of Florida.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their respective and duly authorized officers the day and year first above written.

ATTEST:

City of Miami Springs  
A Municipal Corporation of  
the State of Florida

By: \_\_\_\_\_

By: \_\_\_\_\_ Date  
J.C. Jimenez, ICMA-CM  
City Manager

ATTEST:

Miami-Dade County, a political  
Subdivision of the State of Florida

LUIS G. MONTALDO, CLERK AD INTERIM

By Its Board of County  
Commissioners

By: \_\_\_\_\_  
DEPUTY CLERK

By: \_\_\_\_\_ Date  
Daniella Levine Cava  
Miami-Dade County Mayor

Approved by County Attorney as  
to form and legal sufficiency \_\_\_\_\_

Approved by City Attorney  
as to form and legal sufficiency \_\_\_\_\_

## **Exhibit 1 (Service Area Map)**

## **Exhibit 2 (Span of Service Schedule)**



# AGENDA MEMORANDUM

**Meeting Date:** 4/22/2024

**To:** The Honorable Mayor Maria P. Mitchell and Members of the City Council

**Via:** J.C. Jimenez, City Manager

**From:** Aeedmed Jaime, Procurement Specialist

**Subject:** RFP Presentations by Top Ranked Firms to City Council

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**DISCUSSION:** At the March 25, 2024, City Council Meeting, the City Council evaluated the results of Request for Proposal No. 01-23/24 (the “RFP”), and, based on its deliberations, has formally requested that the top-ranked firms present before the City Council for further evaluation pursuant to Section 1.7 of the RFP.

Accordingly, the following top-ranked firms are requested to present before the City Council at today’s Council Meeting:

**Deviceful Sports Solutions, LLC d/b/a Valiente Tennis Academy  
Miami Tennis Pro, Corp.**

The firms identified above will be allotted a specific window of time during which they will be permitted to make presentations relating their firm and the proposal submitted to the City. The order of presentations shall be determined through a double-blind drawing facilitated by the City Clerk's office to ensure fairness and impartiality.

**Submission Date and Time: 4/18/2024 11:47 AM**

**RESOLUTION NO. 2024-\_\_\_\_**

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA, SELECTING DEVICEFUL SPORTS SOLUTIONS LLC D/B/A VALIENTE TENNIS ACADEMY FOR PROFESSIONAL TENNIS MANAGEMENT AND OPERATION SERVICES FOR THE MIAMI SPRINGS TENNIS CENTER PURSUANT TO REQUEST FOR PROPOSALS NO. 01-23/24; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on January 24, 2024, the City of Miami Springs (the “City”) issued Request for Proposals No. 01-23/24 (the “RFP”) for professional tennis management and operations services (the “Services”) at the Miami Springs Tennis Center; and

**WHEREAS**, five sealed proposals were received by the RFP deadline; and

**WHEREAS**, on March 4, 2024, an Evaluation Committee appointed by the City Manager short listed firms and ranked Deviceful Sports Solutions LLC d/b/a Valiente Tennis Academy (the “Consultant”) as the most qualified firm for the Services; and

**WHEREAS**, the City Manager recommends that the City Council select the Consultant to perform the Services; and

**WHEREAS**, the City Council desires to select the Consultant and authorize the City Manager to negotiate and execute an agreement (the “Agreement”) with the Consultant for the Services in substantially the form attached hereto as Exhibit “A”; and

**WHEREAS**, the City Council finds that this Resolution is in the best interest and welfare of the residents of the City.

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

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

**Section 2. Selection.** That the City Council hereby selects Consultant for the Services.

**Section 3. Authorization.** That the City Council hereby authorizes the City Manager to negotiate and execute the Agreement with the Consultant in substantially the form attached hereto as Exhibit “A,” subject to the approval of the City Attorney as to form,

content, and legal sufficiency. If an agreement cannot be reached with the Consultant, the City Manager is authorized to negotiate and execute an agreement with the next highest ranked firm until an agreement in the best interest of the City is reached.

**Section 4. Effective Date.** That this Resolution shall be effective immediately upon adoption.

The foregoing Resolution was offered by \_\_\_\_\_ who moved its adoption. The motion was seconded by \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Vice Mayor Jacky Bravo	_____
Councilman Jorge Santin	_____
Councilman Dr. Walter Fajet	_____
Councilman Dr. Victor Vazquez	_____
Mayor Maria Puente Mitchell	_____

PASSED AND ADOPTED this 25<sup>th</sup> day of March, 2024.

\_\_\_\_\_  
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



**PROFESSIONAL SERVICES AGREEMENT**

**BETWEEN**

**CITY OF MIAMI SPRINGS**

**AND**

**DEVICEFUL SPORTS SOLUTIONS LLC**

**D/B/A VALIENTE TENNIS ACADEMY**

**THIS AGREEMENT** (this “Agreement”) is made effective as of the \_\_\_\_\_ day of \_\_\_\_\_, 2024 (the “Effective Date”), by and between **CITY OF MIAMI SPRINGS, FLORIDA**, a Florida municipal corporation, (the “City”) and **DEVICEFUL SPORTS SOLUTIONS LLC D/B/A VALIENTE TENNIS ACADEMY**, a Florida limited liability company (hereinafter, the “Consultant”).

**WHEREAS**, on January 24, 2024, the City issued Request for Proposals No. 01-23/24 (the “RFP”) for professional tennis management and operations services (the “Services”) at the Miami Springs Tennis Center (the “Facility”), all as set forth in greater detail in the Scope of Services attached hereto as Exhibit “A”; and

**WHEREAS**, the Consultant submitted the proposal (“Proposal”) attached hereto as Exhibit “B” in response to the RFP; and

**WHEREAS**, on [DATE], the City adopted Resolution No. 2024-XX, selecting the Consultant to provide the Services at the Facility in accordance with the Proposal, and authorizing the City Manager to negotiate and execute this Agreement; and

**WHEREAS**, the City and the Consultant will split revenues generated from the provision of the Services at the Facility in accordance with the revenue sharing schedule included in the Proposal attached hereto as Exhibit “B”; and

**WHEREAS**, the City desires to engage the Consultant to perform the Services and provide the deliverables as specified below.

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions contained herein, the City and the Consultant agree as follows:

**1. Scope of Services.**

- 1.1.** Consultant shall provide the Services at the Facility as set forth in the Scope of Services attached hereto as Exhibit “A” and in accordance with the Proposal attached hereto as Exhibit “B.”

1.2. Consultant shall furnish all reports, documents, and information obtained pursuant to this Agreement, and recommendations during the term of this Agreement (hereinafter "Deliverables") to the City.

**2. Term/Commencement Date.**

2.1. The term of this Agreement shall be from the Effective Date through one year thereafter, unless earlier terminated in accordance with Paragraph 8. Additionally, the City Manager may renew this Agreement for four additional one-year periods on the same terms as set forth herein upon written notice to the Consultant.

2.2. Consultant agrees that time is of the essence and Consultant shall complete the Services within the term of this Agreement, unless extended by the City Manager.

**3. Compensation and Payment.**

3.1. The City and Consultant shall split revenues generated from the provision of the Services at the Facility in accordance with the revenue sharing schedule included in the Proposal attached hereto as Exhibit "B." All revenues generated from participant Registration, Tennis Programs, Pickleball Programs, Tennis/Pickleball Memberships, and Racquetball Memberships must be paid to the City within fourteen (14) calendar days after the end of each month, and revenues generated from Private Lessons must be paid to the City within fourteen (14) calendar days after each session. If the Consultant fails to pay the City its share of revenues within the timeframes specified herein, the Consultant shall pay the City \$16.67 per day in liquidated damages to cover the damages sustained by the City as a consequence of the Consultant's delay.

3.2. Consultant shall deliver an invoice to City no more often than once per month detailing Services completed and the amount due to Consultant under this Agreement. Fees shall be paid in arrears each month, pursuant to Consultant's invoice, which shall be based upon the percentage of work completed for each task invoiced. The City shall pay the Consultant in accordance with the Florida Prompt Payment Act after approval and acceptance of the Services by the City Manager.

**4. Subconsultants.**

4.1. The Consultant shall be responsible for all payments to any subconsultants and shall maintain responsibility for all work related to the Services.

4.2. Consultant may only utilize the services of a particular subconsultant 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.

## **5. City's Responsibilities.**

- 5.1.** City shall make available any maps, plans, existing studies, reports, staff and representatives, and other data pertinent to the Services and in possession of the City, and provide criteria requested by Consultant to assist Consultant in performing the Services.
- 5.2.** Upon Consultant's request, City shall reasonably cooperate in arranging access to public information that may be required for Consultant to perform the Services.

## **6. Consultant's Responsibilities; Representations and Warranties.**

- 6.1.** The Consultant shall exercise the same degree of care, skill and diligence in the performance of the Services as is ordinarily provided by a consultant under similar circumstances. If at any time during the term of this Agreement or within two (2) years from the completion of this Agreement, it is determined that the Consultant's Deliverables or Services are incorrect, not properly rendered, defective, or fail to conform to City requests, the Consultant shall at Consultant's sole expense, immediately correct its Deliverables or Services.
- 6.2.** The Consultant hereby warrants and represents that at all times during the term of this Agreement it shall maintain in good standing all required licenses, certifications and permits required under Federal, State and local laws applicable to and necessary to perform the Services for City as an independent contractor of the City. Consultant further warrants and represents that it has the required knowledge, expertise, and experience to perform the Services and carry out its obligations under this Agreement in a professional and first class manner.
- 6.3.** The Consultant represents that is an entity validly existing and in good standing under the laws of Florida. The execution, delivery and performance of this Agreement by Consultant have been duly authorized, and this Agreement is binding on Consultant and enforceable against Consultant in accordance with its terms. No consent of any other person or entity to such execution, delivery and performance is required.

## **7. Conflict of Interest.**

- 7.1.** To avoid any conflict of interest or any appearance thereof, Consultant shall not, for the term of this Agreement, provide any consulting services to any private sector entities (developers, corporations, real estate investors, etc.), with any current, or foreseeable, adversarial issues in the City.

## **8. Termination.**

- 8.1.** The City Manager, without cause, may terminate this Agreement upon five (5) calendar days' written notice to the Consultant, or immediately with cause.

- 8.2.** Upon receipt of the City's written notice of termination, Consultant shall immediately stop work on the project unless directed otherwise by the City Manager.
- 8.3.** In the event of termination by the City, the Consultant shall be paid for all work accepted by the City Manager up to the date of termination, provided that the Consultant has first complied with the provisions of Paragraph 8.4.
- 8.4.** The Consultant shall transfer all books, records, reports, working drafts, documents, maps, and data pertaining to the Services and the project to the City, in a hard copy and electronic format within fourteen (14) days from the date of the written notice of termination or the date of expiration of this Agreement.

**9. Insurance.**

**9.1.** Consultant shall secure and maintain throughout the duration of this agreement insurance of such types and in such amounts not less than those specified below as satisfactory to City, naming the City as an Additional Insured, underwritten by a firm rated A-X or better by A.M. Best and qualified to do business in the State of Florida. 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 Consultant's insurance and shall not contribute to the Consultant's insurance. The insurance coverages shall include at a minimum the amounts set forth in this section and may be increased by the City as it deems necessary or prudent.

9.1.1. 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 Consultant. The General Aggregate Liability limit and the Products/Completed Operations Liability Aggregate limit shall be in the amount of \$2,000,000 each.

9.1.2. 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 Consultant 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, Consultant 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>.

9.1.3. 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 Service Office, and must include Owned, Hired, and Non-Owned Vehicles.

9.1.4. Professional Liability Insurance in an amount of not less than One Million Dollars (\$1,000,000.00) per occurrence, single limit. If Professional Liability Insurance is required, the City shall select this box: .

9.1.5. Sexual Assault and Molestation (SAM) Insurance coverage in the amount of \$1,000,000 per occurrence, single limit.

**9.2. Certificate of Insurance.** Certificates of Insurance shall be provided to the City, reflecting the City as an Additional Insured (except with respect to Professional Liability Insurance and Worker's Compensation Insurance), no later than ten (10) days after award of this Agreement and prior to the execution of this Agreement by City and prior to commencing Services. 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 Consultant shall be responsible for assuring that the insurance certificates required by this Section remain in full force and effect for the duration of this Agreement, 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 Agreement and shall state that such insurance is as required by this Agreement. 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 Services, 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.

**9.3. Additional Insured.** Except with respect to Professional Liability Insurance and Worker's Compensation Insurance, the City is to be specifically included as an Additional Insured for the liability of the City resulting from Services performed by or on behalf of the Consultant in performance of this Agreement. The Consultant'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 Consultant's insurance. The Consultant'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.

**9.4. Deductibles.** All deductibles or self-insured retentions must be declared to and be reasonably approved by the City. The Consultant shall be responsible for the payment of any deductible or self-insured retentions in the event of any claim.

**9.5.** The provisions of this section shall survive termination of this Agreement.

**10. Nondiscrimination.** During the term of this Agreement, Consultant shall not discriminate against any of its employees or applicants for employment because of their race, color, religion, sex, or national origin, and will abide by all Federal and State laws regarding nondiscrimination.

**11. Attorneys Fees and Waiver of Jury Trial.**

**11.1.** In the event of any litigation arising out of this Agreement, the prevailing party shall be entitled to recover its attorneys' fees and costs, including the fees and expenses of any paralegals, law clerks and legal assistants, and including fees and expenses charged for representation at both the trial and appellate levels.

**11.2.** IN THE EVENT OF ANY LITIGATION ARISING OUT OF THIS AGREEMENT, EACH PARTY HEREBY KNOWINGLY, IRREVOCABLY, VOLUNTARILY AND INTENTIONALLY WAIVES ITS RIGHT TO TRIAL BY JURY.

**12. Indemnification.**

**12.1.** Consultant shall indemnify and hold harmless the City, its officers, agents and employees, from and against any and all demands, claims, losses, suits, liabilities, causes of action, judgment or damages, arising from Consultant's performance or non-performance of any provision of this Agreement, including, but not limited to, liabilities arising from contracts between the Consultant and third parties made pursuant to this Agreement. Consultant shall reimburse the City for all its expenses including reasonable attorneys' fees and costs incurred in and about the defense of any such claim or investigation and for any judgment or damages arising from Consultant's performance or non-performance of this Agreement.

**12.2.** Nothing herein is intended to serve as a waiver of sovereign immunity by the City nor shall anything included herein be construed as consent to be sued by third parties in any matter arising out of this Agreement or any other contract. The City is subject to section 768.28, Florida Statutes, as may be amended from time to time.

**12.3.** The provisions of this section shall survive termination of this Agreement.

**13. Notices/Authorized Representatives.** Any notices required by this Agreement 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 Agreement or such other address as the party may have designated by proper notice.

**14. Governing Law and Venue.** This Agreement shall be construed in accordance with and governed by the laws of the State of Florida. Venue for any proceedings arising out of this Agreement shall be proper exclusively in Miami-Dade County, Florida.

**15. Entire Agreement/Modification/Amendment.**

**15.1.** This writing contains the entire Agreement of the parties and supersedes any prior oral or written representations. No representations were made or relied upon by either party, other than those that are expressly set forth herein.

**15.2.** No agent, employee, or other representative of either party is empowered to modify or amend the terms of this Agreement, unless executed with the same formality as this document.

**16. Ownership and Access to Records and Audits.**

**16.1.** Consultant 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 Consultant during the term of this Agreement (“Work Product”) belong to the City. Consultant 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 Agreement) to establish and confirm such ownership (including, without limitation, assignments, powers of attorney and other instruments).

**16.2.** Consultant agrees to keep and maintain public records in Consultant’s possession or control in connection with Consultant’s performance under this Agreement. The City Manager or her designee shall, during the term of this Agreement and for a period of three (3) years from the date of termination of this Agreement, have access to and the right to examine and audit any records of the Consultant involving transactions related to this Agreement. Consultant additionally agrees to comply specifically with the provisions of Section 119.0701, Florida Statutes. Consultant 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 Agreement, and following completion of the Agreement until the records are transferred to the City.

**16.3.** Upon request from the City’s custodian of public records, Consultant 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.

**16.4.** 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 Agreement are and shall remain the property of the City.

**16.5.** Upon completion of this Agreement or in the event of termination by either party, any and all public records relating to the Agreement in the possession of the Consultant shall be delivered by the Consultant to the City Manager, at no cost to the City, within seven (7) days. All such records stored electronically by Consultant 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 Agreement, the Consultant shall destroy any and all duplicate public records that are exempt or confidential and exempt from public records disclosure requirements.

**16.6.** Any compensation due to Consultant shall be withheld until all records are received as provided herein.

**16.7.** Consultant's failure or refusal to comply with the provisions of this section shall result in the immediate termination of this Agreement by the City.

**16.8.** Notice Pursuant to Section 119.0701(2)(a), Florida Statutes. **IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS: ERIKA GONZALEZ, MMC, 201 WESTWARD DRIVE, MIAMI SPRINGS, FL 33166, 305-805-5006, GONZALEZE@MIAMISPRINGS-FL.GOV.**

**17. Nonassignability.** This Agreement shall not be assignable by Consultant unless such assignment is first approved by the City Manager. The City is relying upon the apparent qualifications and expertise of the Consultant, and such firm's familiarity with the City's area, circumstances and desires.

**18. Severability.** If any term or provision of this Agreement shall to any extent be held invalid or unenforceable, the remainder of this Agreement shall not be affected thereby, and each remaining term and provision of this Agreement shall be valid and be enforceable to the fullest extent permitted by law.

**19. Independent Contractor.** The Consultant and its employees, volunteers and agents shall be and remain an independent contractor and not an agent or employee of the City with respect to all of the acts and services performed by and under the terms of this Agreement. This



Agreement shall not in any way be construed to create a partnership, association or any other kind of joint undertaking, enterprise or venture between the parties.

- 20. Compliance with Laws.** The Consultant 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.
- 21. Waiver.** The failure of either party to this Agreement to object to or to take affirmative action with respect to any conduct of the other which is in violation of the terms of this Agreement shall not be construed as a waiver of the violation or breach, or of any future violation, breach or wrongful conduct.
- 22. Survival of Provisions.** Any terms or conditions of either this Agreement that require acts beyond the date of the term of the Agreement, shall survive termination of the Agreement, shall remain in full force and effect unless and until the terms or conditions are completed and shall be fully enforceable by either party.
- 23. Prohibition of Contingency Fees.** The Consultant warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Consultant, to solicit or secure this Agreement, and that it has not paid or agreed to pay any person(s), company, corporation, individual or firm, other than a bona fide employee working solely for the Consultant, any fee, commission, percentage, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement.
- 24. Public Entity Crimes Affidavit.** Consultant shall comply with Section 287.133, Florida Statutes (Public Entity Crimes Statute), notification of which is hereby incorporated herein by reference, including execution of any required affidavit.
- 25. Counterparts.** This Agreement may be executed in several counterparts, each of which shall be deemed an original and such counterparts shall constitute one and the same instrument.
- 26. 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.

**27. Non-Exclusive Agreement.** The City reserves the right to procure or acquire similar services from another provider while this Agreement is in full force and effect.

**28. Termination Due To Lack of Funding.** This Agreement is subject to the condition precedents that: (i) City funds are available, appropriated and budgeted, for the Services annually for each year of the Term; (ii) the City secures and obtains any necessary proceeds, grants or loans for the accomplishment of the Services pursuant to any borrowing legislation adopted by the City Council relative to the Services; and (iii) the City Council enacts legislation or other necessary resolutions, which awards and authorizes the execution of this Agreement and the annual appropriation and budgeting for the Services. The City represents to Consultant that the City has adopted a resolution authorizing execution of this Agreement, if required by applicable law.

**29. Background Checks.** Prior to the execution of this Agreement, the Consultant shall furnish the City with a copy of a screening and background check, including a criminal background check for Consultant, its officials, agents, employees or subcontractors providing Services under this Agreement. The Consultant shall be responsible for updating the City in writing with any additions and deletions of the individuals authorized to provide Services under this Agreement. In the event that additional individuals are authorized to perform such Services, the Consultant shall furnish the City with a copy of a screening and background check, including a criminal background check, prior to such individual commencing such Services. It shall be in the City Manager's complete and sole discretion as to whether the type of check and the results are acceptable. If compliance with this section is required, the City shall select this box: .

**30. 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 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 Services shall apply:

**30.1.** First Priority: Base Agreement;

**30.2.** Second Priority: RFP No. 01-23/24;

**30.3.** Third Priority: Exhibit A – Scope of Services;

**30.4.** Fourth Priority: Exhibit B – Proposal (if applicable);

**31. Background Checks.** Prior to the execution of this Agreement, the Consultant shall furnish the City with a copy of a screening and background check, including a criminal background check for Consultant, its officials, agents, employees or subcontractors providing Services under this Agreement. The Consultant shall be responsible for updating the City in writing with any additions and deletions of the individuals authorized to provide Services under this Agreement. In the event that additional individuals are authorized to perform such Services,

the Consultant shall furnish the City with a copy of a screening and background check, including a criminal background check, prior to such individual commencing such Services. It shall be in the City Manager's complete and sole discretion as to whether the type of check and the results are acceptable. If compliance with this section is required, the City shall select this box: .

**[Remainder of page intentionally left blank. Signature pages follow.]**

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: \_\_\_\_\_  
\_\_\_\_\_  
Witness #2 Print Name: \_\_\_\_\_

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
\_\_\_\_\_  
Title: \_\_\_\_\_  
\_\_\_\_\_  
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

# ATTACHMENT "A"

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
HZIP LLC	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	20
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	12
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	5
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	10
	5	<b>Price Proposal</b>	20 Points	5
<b>Comments:</b>			<b>Total: 100 Points</b>	52

Print Name: Lizette Fuentes

Signature: 

Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

<b>Consultant Name</b>	<b>Category</b>	<b>Criteria</b>	<b>Maximum Points</b>	<b>RANKING</b>
Deviceful Sports Solutions	<b>1</b>	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	20
	<b>2</b>	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	20
	<b>3</b>	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	20
	<b>4</b>	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	18
	<b>5</b>	<b>Price Proposal</b>	20 Points	15
<b>Comments:</b>			<b>Total: 100 Points</b>	<b>91</b>

Print Name: Lizette Fuentes

Signature: \_\_\_\_\_

Date: March 4th, 2024



**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

<b>Consultant Name</b>	<b>Category</b>	<b>Criteria</b>	<b>Maximum Points</b>	<b>RANKING</b>
MGT Academy	<b>1</b>	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience; ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	10
	<b>2</b>	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	15
	<b>3</b>	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	15
	<b>4</b>	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	20
	<b>5</b>	<b>Price Proposal</b>	20 Points <b>Total: 100 Points</b>	0  60
<b><u>Comments:</u></b>				

Print Name: Lizette Fuentes

Signature: 

Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
Miami Tennis Pro, Corp.	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	15
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	20
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	15
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	
	5	<b>Price Proposal</b>	20 Points	17
<b>Comments:</b>			<b>Total: 100 Points</b>	67

Print Name: Lizette Fuentes

Signature: 

Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

<b>Consultant Name</b>	<b>Category</b>	<b>Criteria</b>	<b>Maximum Points</b>	<b>RANKING</b>
Mariana Andreoni Stewart	<b>1</b>	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	18
	<b>2</b>	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	15
	<b>3</b>	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	10
	<b>4</b>	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	5
	<b>5</b>	<b>Price Proposal</b>	20 Points	10
			<b>Total: 100 Points</b>	<b>58</b>
<b><u>Comments:</u></b>				

Print Name: Lizette Fuentes

Signature: 

Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
HZIP LLC	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	15
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	20
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	10
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	10
	5	<b>Price Proposal</b>	20 Points	20
<b>Comments:</b> - Did not see experience with anyone municipally - No mention to what software would be use reservations; membership management			Total: 100 Points <del>75</del> 75	

Print Name: Juan Garcia

Signature: \_\_\_\_\_



Date: March 4th, 2024



**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
Deviceful Sports Solutions	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	20
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	15
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	20
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	20
	5	<b>Price Proposal</b>	20 Points Total: 100 Points	20 95
<p><b>Comments:</b></p> <p><i>- <del>proposal</del> Complete proposal of reasonable price.</i></p> <p><i>- Experience with City of Coral Gables of charter schools.</i></p>				

Print Name: Juan Garcia

Signature: 

Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
MGT Academy	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	20
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	20
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	15
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	20
	5	<b>Price Proposal</b>	20 Points Total: 100 Points	0 75
<b>Comments:</b> - No pricing included - Good proposal - great coaches mentioned.				

Print Name: Juan Garcia

Signature: \_\_\_\_\_



Date: March 4th, 2024



**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
Miami Tennis Pro, Corp.	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	15
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	15
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	15
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	20
	5	<b>Price Proposal</b>	20 Points	20
<b>Comments:</b> - Experienced group of coaches - A lot of experience with municipal Parks - Small group, would like to see how they split time between cities - Included a summer camp.			<b>Total: 100 Points</b>	<b>85</b>

Print Name: Juan Garcia

Signature: \_\_\_\_\_



Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
Mariana Andreoni Stewart	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	15
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	15
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	15
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	10
	5	<b>Price Proposal</b>	20 Points Total: 100 Points	20 75
<b>Comments:</b>				
<p>- Small group of key staff. - More expensive proposal than other proposals. - did not have a lot of information on project projections &amp; scope of project.</p>				

Print Name: Juan Garcia

Signature: \_\_\_\_\_



Date: March 4th, 2024



**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
Deiveful Sports Solutions	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	20
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	20
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	18
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	20
	5	<b>Price Proposal</b>	20 Points <b>Total: 100 Points</b>	15 <b>93</b>
<p><b>Comments:</b>  <i>Very strong → involves all age players</i>  <i>more consideration for military + seniors</i></p>				

Print Name: Fred Gonzalez

Signature: \_\_\_\_\_



Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
Miami Tennis Pro, Corp.	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	18
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	20
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	20
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	15
	5	<b>Price Proposal</b>	20 Points	17
			<b>Total: 100 Points</b>	<b>90</b>
<b>Comments:</b> <i>Understands MS community Price break for seniors / <del>MS</del></i>				

Print Name: Fred Gonzalez

Signature: 

Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
MGT Academy	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	15
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	15
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	20
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	18
	5	<b>Price Proposal</b>	20 Points Total: 100 Points	N/A 68
<b>Comments:</b> <i>Detailed breakdown of lessons</i>				

Print Name: Fred Gonzalez

Signature: \_\_\_\_\_



Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
HZIP LLC	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	10
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	20
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	5
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	5
	5	<b>Price Proposal</b>	20 Points	5
<b>Comments:</b>			<b>Total: 100 Points</b>	<b>55</b>

Print Name: Fred Gonzalez

Signature: 

Date: March 4th, 2024



**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
Mariana Andreoni Stewart	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	10
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	10
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	15
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	5
	5	<b>Price Proposal</b>	20 Points	10
<b>Comments:</b>			<b>Total: 100 Points</b>	<b>50</b>
<p><i>Thin proposal / No vision / lack of staff for size of program</i></p>				

Print Name: Fred Gonzalez

Signature: \_\_\_\_\_



Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
HZIP LLC	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	12
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	15
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	15
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	15
	5	<b>Price Proposal</b>	20 Points	17
<b>Comments:</b>			<b>Total: 100 Points</b>	<b>74</b>

Print Name: Christopher Hovde

Signature: 

Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

<b>Consultant Name</b>	<b>Category</b>	<b>Criteria</b>	<b>Maximum Points</b>	<b>RANKING</b>
Deviceful Sports Solutions	<b>1</b>	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	17
	<b>2</b>	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	19
	<b>3</b>	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	20
	<b>4</b>	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	20
	<b>5</b>	<b>Price Proposal</b>	20 Points <b>Total: 100 Points</b>	16 <b>92</b>
<b><u>Comments:</u></b>				

Print Name: Christopher Hovde

Signature: \_\_\_\_\_

Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
MGT Academy	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	18
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	20
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	20
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	18
	5	<b>Price Proposal</b>	20 Points Total: 100 Points	0 76
<b>Comments:</b> Outstanding Proposal. But price unfortunately received a zero as it was not listed!				

Print Name: Christopher Hovde

Signature:



Date: March 4th, 2024



**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

<b>Consultant Name</b>	<b>Category</b>	<b>Criteria</b>	<b>Maximum Points</b>	<b>RANKING</b>
Miami Tennis Pro, Corp.	<b>1</b>	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	18
	<b>2</b>	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	19
	<b>3</b>	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	18
	<b>4</b>	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	15
	<b>5</b>	<b>Price Proposal</b>	20 Points Total: 100 Points	<del>18</del> 18 <del>88</del> 88

**Comments:**

Print Name: Christopher Hovde

Signature: \_\_\_\_\_



Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

<b>Consultant Name</b>	<b>Category</b>	<b>Criteria</b>	<b>Maximum Points</b>	<b>RANKING</b>
Mariana Andreoni Stewart	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	19
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	16
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	16
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	15
	5	<b>Price Proposal</b>	20 Points	16
<b>Comments:</b>			<b>Total: 100 Points</b>	<b>82</b>

Print Name: Christopher Howde

Signature: \_\_\_\_\_

Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
HZIP LLC	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	10
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	10
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	10
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	10
	5	<b>Price Proposal</b>	20 Points	10
<b>Comments:</b>			<b>Total: 100 Points</b>	<b>38</b>

Print Name: Caitlin Smith

Signature: 

Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

<b>Consultant Name</b>	<b>Category</b>	<b>Criteria</b>	<b>Maximum Points</b>	<b>RANKING</b>
Deviceful Sports Solutions	<b>1</b>	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	15
	<b>2</b>	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	12
	<b>3</b>	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	15
	<b>4</b>	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	12
	<b>5</b>	<b>Price Proposal</b>	20 Points <b>Total: 100 Points</b>	10 <b>64</b>
<b>Comments:</b>				

Print Name: Caitlin Smith

Signature: 

Date: March 4th, 2024



**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
MGT Academy	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	10
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	12
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	12
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	8
	5	<b>Price Proposal</b>	20 Points	0
<b>Comments:</b>			<b>Total: 100 Points</b>	42

Print Name: Caitlin Smith

Signature: \_\_\_\_\_



Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

<b>Consultant Name</b>	<b>Category</b>	<b>Criteria</b>	<b>Maximum Points</b>	<b>RANKING</b>
Miami Tennis Pro, Corp.	<b>1</b>	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	12
	<b>2</b>	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	10
	<b>3</b>	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	9
	<b>4</b>	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	10
	<b>5</b>	<b>Price Proposal</b>	20 Points	8
<b>Comments:</b>			<b>Total: 100 Points</b>	49

Print Name: Caitlin Smith

Signature: 

Date: March 4th, 2024

**RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and  
Operations Services for the Miami Springs Tennis Center

Consultant Name	Category	Criteria	Maximum Points	RANKING
Mariana Andreoni Stewart	1	<b>Qualifications/Experience and Past Performance of the Firm/Respondent</b> To include years of municipal experience, ability, capacity and skill of firm(s), whether the firm is a certified minority business enterprise, and adequacy of personnel to perform, including timeliness, stability and availability and licenses	20 Points	8
	2	<b>Qualifications/Experience of the Project Team</b> Professional credentials, qualifications, and accomplishments of the proposed team members to be used for City Projects	20 Points	7
	3	<b>Previous Projects &amp; Client References</b> Experience and background in providing similar municipal services and past performance, including but not limited to, familiarity with local, state, and federal regulatory agencies procedures and requirements	20 Points	6
	4	<b>Project Implementation Strategy</b> The Firm's understanding of the City's needs, local conditions, goals, and objectives	20 Points	5
	5	<b>Price Proposal</b>	20 Points	5
<b>Comments:</b>			<b>Total: 100 Points</b>	<b>31</b>

Print Name: Caitlin Smith

Signature: \_\_\_\_\_



Date: March 4th, 2024







# ATTACHMENT “B”

**TOP THREE - RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and Operations Services for the Miami Springs Tennis Center

<b>COMPANY NAME</b>	<b>COMMENTS</b>	<b>RANKING</b>
Deviceful Sports Solution	Clear explanation of programming, Experience, cost savings & improvements to city, Pricing fair for offer, software	91

<b>COMPANY NAME</b>	<b>COMMENTS</b>	<b>RANKING</b>
Miami Tennis pro corp	Grant funding, municipal experience, fair pricing	67

<b>COMPANY NAME</b>	<b>COMMENTS</b>	<b>RANKING</b>
MST Academy	Length in current programs, Experience, fair pricing	60

Print Name: Lizette Fuentes

Signature: \_\_\_\_\_



Date: March 4, 2024

TOP THREE - RANKING SHEET

Request for Proposals # 01-23/24  
for Professional Tennis Management and Operations Services for the Miami Springs Tennis Center

<u>COMPANY NAME</u>	<u>COMMENTS</u>	<u>RANKING</u>
	Deviceful Sport Solutions - 1	95

<u>COMPANY NAME</u>	<u>COMMENTS</u>	<u>RANKING</u>
	Miami Tennis Pro - 2	85

<u>COMPANY NAME</u>	<u>COMMENTS</u>	<u>RANKING</u>
	H2R - 3	75

Print Name: Juan Garcia

Signature:  \_\_\_\_\_

Date: March 4, 2024

TOP THREE - RANKING SHEET

Request for Proposals # 01-23/24

for Professional Tennis Management and Operations Services for the Miami Springs Tennis Center

<u>COMPANY NAME</u>	<u>COMMENTS</u>	<u>RANKING</u>
Deivickel Sports Solutions	Strongest proposal w/ vision for future	1

<u>COMPANY NAME</u>	<u>COMMENTS</u>	<u>RANKING</u>
Miami Tennis Pro. Core	Understands MS community but needs more vision	2

<u>COMPANY NAME</u>	<u>COMMENTS</u>	<u>RANKING</u>
MGT Academy	Excellent lessons breakdown	3

Print Name: Fred Gonzalez

Signature:



Date: March 4, 2024



**TOP THREE - RANKING SHEET**

Request for Proposals # 01-23/24  
for Professional Tennis Management and Operations Services for the Miami Springs Tennis Center

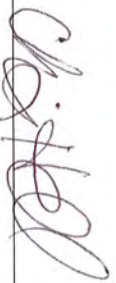
<b>COMPANY NAME</b>	<b><u>COMMENTS</u></b>	<b>RANKING</b>
Deviceful Sports Solutions		1

<b>COMPANY NAME</b>	<b><u>COMMENTS</u></b>	<b>RANKING</b>
Miami Tennis Pro, Corp.		2

<b>COMPANY NAME</b>	<b><u>COMMENTS</u></b>	<b>RANKING</b>
Mariana Anderson Stewart		3

Print Name: Christopher Howde

Signature: \_\_\_\_\_



Date: March 4, 2024

TOP THREE - RANKING SHEET

Request for Proposals # 01-23/24  
for Professional Tennis Management and Operations Services for the Miami Springs Tennis Center

<u>COMPANY NAME</u>	<u>COMMENTS</u>	<u>RANKING</u>
Deiveful Sports Solution	Detailed marketing plan for including local residents.	1

<u>COMPANY NAME</u>	<u>COMMENTS</u>	<u>RANKING</u>
Miami Tennis Pro	Understanding of local needs + programming.	2

<u>COMPANY NAME</u>	<u>COMMENTS</u>	<u>RANKING</u>
MGT	very detailed programming for expansion to the tennis and non-tennis communities alike.	3

Print Name: Caitlin Smith

Signature: 

Date: March 4, 2024

**ATTACHMENT “C”  
(Proposal)**





## MEMORANDUM

To: Honorable Mayor and Council

From: Haydee Sera, Esq., Weiss Serota Helfman Cole & Bierman, P.L., City Attorney

Date: April 22, 2024

RE: Ordinance Comprehensively Amending the City Code of Ordinances (the “Code”) to allow use of publicly accessible website designated by Miami-Dade County for publication of legally required advertisements and public notices

**Recommendation:** Adopt on first reading the proposed Ordinance allowing the use of the publicly accessible website to be designated by Miami-Dade County for publication of legally required advertisements.

**Background:** The Florida Constitution requires all meetings of a county, municipality, school board, or special district at which official acts are to be taken or at which public business is to be discussed or transacted to be open to the public and properly noticed. The City of Miami Springs (the “City”), like many other municipalities in Miami-Dade County, has historically published legal notices in the Daily Business Review when possible because it was more cost effective than other newspaper options available for publication. However, as of December 22, 2023, the Daily Business Review ceased producing a print product and no longer meets the qualifications necessary for publication of legal notices under Florida Law.

In 2022, the State Legislature adopted HB 7049, amending the legal notice requirements in Chapter 50, Florida Statutes, to allow for publication of legal notices on a publicly accessible website as specified in Section 50.0311, Florida Statute. Miami-Dade County (“County”) is in the process of designating a County-wide publicly accessible website to allow publication of legal notices by municipalities on the County’s publicly accessible website consistent with Section 50.0311, Florida Statutes. However, in order to publish legal notices on the County publicly accessible website once it is created, the City must first amend various provisions in the City Code that expressly require legal notices to be published in a newspaper of general circulation to allow legal notices to instead be published in any manner permitted by law, including through a publicly accessible website.

If adopted, the proposed Ordinance accompanying this memorandum would amend the following City Code sections to permit publication of legal notices to be made in any manner permitted by Florida law, including through publication on a publicly accessible website:

- Section 11-02, “City Canvassing Board”;
  - Section 31-11, “Purchasing, procurement, and sale procedures”;
  - Section 31-27, “Sale”;
  - Section 32-71, “Notice”;
  - Section 50-13, “Notice to connect; procedure”;
  - Section 50-14, “Connection effected by City lien; recording; redemption”;
  - Section 50-17, “Unimproved property”;
  - Section 90-05, “Notice after impounding; redemption”;
-

- Section 96-207, "Procedures relating to applications";
- Section 150-114.5, "Notification of public hearings";
- Section 150-116, "Administrative building moratoria";
- Section 150-120, "Administrative zoning moratoria"; and
- Section 150-121, "Other zoning moratoria."

Notwithstanding the amendments provided in the Ordinance, unless and until the City Charter is amended, any proposed zoning changes, public emergency ordinances, and notices of public hearings shall continue to be published in a newspaper of general circulation as required pursuant to the City Charter, Section 1.04, "Limitations of powers"; Section 5.05, "Ordinance procedures and adoption"; and Section 5.06, "Public Hearing."

**ORDINANCE NO. 2024-\_\_\_\_\_**

**AN ORDINANCE OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA, COMPREHENSIVELY AMENDING THE CITY CODE OF ORDINANCES TO ALLOW NOTICE BY PUBLICATION TO BE MADE IN ANY MANNER PERMITTED UNDER FLORIDA LAW, INCLUDING THROUGH PUBLICLY ACCESSIBLE WEBSITES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Article VIII, Section 2 of the Florida Constitution, and Chapter 166, Florida Statutes, provides municipalities with the authority to exercise any power for municipal purposes, except where prohibited by law, and to adopt ordinances in furtherance of such authority; and

**WHEREAS**, the City Council of the City of Miami Springs (“City”) finds it periodically necessary to amend its Code of Ordinances (“Code”) in order to update regulations and procedures to maintain consistency with state law, implement municipal goals and objectives, clarify regulations, and address specific issues and needs that may arise; and

**WHEREAS**, the Florida Constitution requires all meetings of a county, municipality, school board, or special district at which official acts are to be taken or at which public business is to be discussed or transacted to be open to the public and properly noticed; and

**WHEREAS**, various sections of the City Code currently specify that certain notices must be published in a newspaper of general circulation in the City; and

**WHEREAS**, in 2022, the State Legislature adopted HB 7049, amending the legal notice requirements in Chapter 50, Florida Statutes, to allow for publication of legal notices on a publicly accessible website, as specified in Section 50.0311, Florida Statutes; and

**WHEREAS**, the City Council desires to comprehensively amend the Code to allow legal notices to be published in any manner permitted under Florida Law, including by publication on a publicly accessible website; and

**WHEREAS**, notwithstanding the amendments provided for herein, unless and until the City Charter is amended, proposed zoning changes, public emergency ordinances, and notices of public hearings shall continue to be published in a newspaper of general circulation as required pursuant to the City Charter Section 1.04, “Limitations of powers”; Section 5.05, “Ordinance procedures and adoption”; and Section 5.06, “Public Hearing”; and

**WHEREAS**, the City Council conducted a duly noticed public hearing as required by law and approved the ordinance on second reading; and

**WHEREAS**, the City Council finds that this Ordinance is in the best interest and welfare of the City.

**NOW, THEREFORE, IT IS HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA, AS FOLLOWS:**

**Section 1. Recitals.** That each of the above recitals are true and correct and incorporated herein by this reference.

**Section 2. Amending Code of Ordinances.** The City's Code of Ordinances is hereby amended as set forth in Exhibit "A" attached hereto and incorporated herein.

**Section 3. Conflicts.** All Sections or parts of Sections of the Code of Ordinances, all ordinances or parts of ordinances, and all Resolutions, or parts of Resolutions, in conflict with this Ordinance are repealed to the extent of such conflict.

**Section 4. Severability.** That the provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

**Section 5. Codification.** That it is the intention of the City Council and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the City Code, that the sections of this Ordinance may be renumbered or relettered to accomplish such intentions, and that the word Ordinance shall be changed to Section or other appropriate word.

**Section 6. Effective Date.** That this Ordinance shall become effective immediately upon adoption on second reading.

**PASSED ON FIRST READING** on the \_\_ day of \_\_\_\_\_, 2024, on a motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_.

**PASSED AND ADOPTED ON SECOND READING** this \_\_\_ day of \_\_\_\_\_, 2024, on a motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_. Upon being put to a roll call vote, the vote was as follows:

Vice Mayor Dr. Walter Fajet, Ph.D.	_____
Councilmember Jacky Bravo	_____
Councilmember Jorge Santin	_____
Councilmember Dr. Victor Vazquez, Ph.D.	_____
Mayor Maria Puente Mitchell	_____

---

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

1 EXHIBIT A1

2  
3 CHAPTER 10 – GENERAL PROVISIONS

4  
5 **Section 10-18. Public Notice; Advertisement and notice by publication on publicly**  
6 **accessible websites.**

7  
8 (A) Publication. Whenever the term “Publication” or “Publish” is used in this  
9 Code, it shall be construed to mean to publish a legal notice in accordance with Chapter  
10 50, Florida Statutes. Publication may be achieved by one of the following:

11  
12 (1) Publication in a newspaper of general circulation;

13  
14 (2) Publication on a publicly accessible website, as defined under Section  
15 50.0311, Florida Statutes; or

16  
17 (3) Publishing in any other manner authorized by Florida law and consistent with  
18 the City Charter, Miami-Dade County Charter, or any other relevant authority.

19  
20 (B) Publication on Publicly Accessible Websites. Notwithstanding any provision  
21 to the contrary in this Code, including under Chapter 150, “Zoning Code,” of the City  
22 Code, wherever an advertisement or notice is required to be published in a newspaper  
23 of general circulation or other print publication, such advertisement or notice may  
24 instead be provided on a publicly accessible website, as permitted by Chapter 50,  
25 Florida Statutes, provided that:

26  
27 (1) The cost of providing advertisements and public notices on such website is  
28 less than the cost of publishing advertisements and public notices in a  
29 newspaper of general circulation;

30  
31 (2) Publication on such website conforms with the requirements of Section  
32 50.0311, Florida Statutes; and

33  
34 (3) Publication on such website is made within the time frame required by this  
35 Code for the respective advertisement or notice, and includes all information  
36 required by the respective Code provisions.

37  
38 (C) City Charter Notice Requirements. Nothing in this Section shall be construed  
39 to amend the notice requirements provided in the City Charter.

40  
41 CHAPTER 11 – ELECTIONS

42  
43 \* \* \*

---

1 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 highlighted double strikethrough and double underline.

44 **Section 11-02. City Canvassing Board.**

45 \* \* \*

46  
47  
48 (C) Board duties. The City Canvassing Board shall have the following duties:

49  
50 (1) The board shall meet in a City building which is accessible to the public at a  
51 time and place to be designated by the City's supervisor of elections to publicly  
52 canvass the absentee elector ballots.

53  
54 (a) Public notice of the time and place at which the board shall meet to  
55 canvass the absentee elector ballots shall be given at least 48 hours prior  
56 thereto.

57  
58 (b) The required public notice shall be given by ~~Publication~~, as  
59 prescribed under Section 10-18 of the City Code, or in any other manner  
60 so authorized by law, in a newspaper of general circulation in the City and  
61 by posting notice in at least four City buildings.

62 \* \* \*

63  
64  
65 **CHAPTER 31 – GENERAL CITY POLICIES**

66 \* \* \*

67  
68  
69 **ARTICLE I. – GENERAL PROVISIONS**

70 \* \* \*

71  
72  
73 **Section 31-11. Purchasing, procurement, and sale procedures.**

74 \* \* \*

75  
76  
77 (F) Sealed bidding procedure. All purchases and procurements by the City which  
78 require utilization of sealed bids shall be in accordance with the procedures set  
79 forth in this division.

80 \* \* \*

81  
82  
83 (3) *Public notice.* Public notice of the invitation to bid shall also be given not less  
84 than ten calendar days prior to the date set forth in the notice for the opening of  
85 bids. Such notice shall be given by ~~Publication~~, as prescribed under Section  
86 10-18 of the City Code, or in any other manner so authorized by law in a  
87 newspaper of general circulation in the City. The notice shall state the place,  
88 date and time of the bid opening. In addition, the notice shall be posted in a  
89 conspicuous place in City Hall.



90 \* \* \*

91  
92 **ARTICLE II. – PROPERTY**

93  
94 \* \* \*

95  
96  
97 **Section 31-27. Sale.**

98  
99 After the expiration of the period of 45 days provided for in § 31-24, the City  
100 Manager shall sell any property not claimed or reduced to possession by the owner  
101 thereof, at public sale, after advertising by Publication, as prescribed under Section 10-  
102 18 of the City Code, or in any other manner so authorized by law, in a newspaper of  
103 ~~general circulation in the City~~ at least one time, ten days prior to the sale. Publication  
104 may be made before the termination of the 45-day period, for a sale thereafter.

105 \* \* \*

106  
107  
108 **CHAPTER 32 – BOARDS, COMMISSIONS, COMMITTEES**

109 \* \* \*

110  
111  
112 **ARTICLE VIII. – CODE COMPLIANCE BOARD**

113 \* \* \*

114  
115  
116 **Section 32-71. Notice.**

117 \* \* \*

118  
119  
120 (B) In addition to providing notice as set forth in subsection (A), at the option of the  
121 board or the City, notice may be served by publication or posting, as follows:

- 122  
123 (1) Such notice shall be published once during each week for four consecutive  
124 weeks (four publications being sufficient) in a Publication, newspaper of  
125 general circulation in the county where the board is located. The newspaper  
126 shall meet such requirements as are prescribed under Section 10-18 of the  
127 City Code, or in any other manner so authorized by law, for legal and official  
128 advertisements. Proof of ~~p~~Publication shall be made as provided in sections  
129 50.041 and 50.051, Florida Statutes, and/or as otherwise provided by law.

130 \* \* \*

131  
132 **CHAPTER 50 – SEWERS**

133 \* \* \*

136  
137 **ARTICLE II. – SANITARY SEWER CONNECTIONS**  
138

139 \* \* \*

140  
141 **Section 50-13. Notice to connect; procedure.**  
142

143 If the City Manager finds and determines that buildings subject to the terms of this  
144 chapter have not been connected to sewer mains of sewer utilities, he shall notify the  
145 record owner of the buildings in writing and demand that the owner cause the  
146 connections to be made by duly licensed contractors or the property owner in  
147 accordance with the South Florida Building Code within 90 days of the date of service of  
148 the notice as hereinafter provided. The notice shall be served by registered mail,  
149 addressed to the owner or owners of the property described as they are known to the  
150 City Manager or as their names and addresses are shown upon the records of the  
151 county tax assessor or other public records of the county, and shall be deemed  
152 complete and sufficient when so addressed and deposited in the United States mail with  
153 proper postage prepaid. In the event that such notice is returned by postal authorities,  
154 the City Manager shall cause a copy of the notice to be served by a law enforcement  
155 officer upon the occupant of the land or upon any agent of the owner thereof. In the  
156 event that personal service upon the occupant of the land or upon any agent of the  
157 owner thereof cannot be performed after reasonable search by a law enforcement  
158 officer the notice shall be served by physical posting on the said property, and by  
159 publication, as prescribed under Section 10-18 of the City Code, or in any other  
160 manner so authorized by law, in a newspaper of general circulation at least twice, seven  
161 days between publications, and 90 days before the date of connection is required. The  
162 notice shall be in substantially the following form:

163  
164 \* \* \*

165  
166 **Section 50-14. – Connection effected by City lien; recording; redemption.**  
167

168 (A) If within 90 days after service of the notice or physical posting of the notice on the  
169 property, or publication of the notice in a newspaper, as prescribed under Section 10-  
170 18 of the City Code, or in any other manner so authorized by law, all as set forth in the  
171 preceding section, the connection required thereby has not been effected, the City  
172 Manager shall cause the connection to be effected by the City at the expense of the  
173 property owners. The cost of the connection shall constitute a lien upon the real estate  
174 served thereby as is hereinafter set out.

175  
176 \* \* \*

177  
178 **Section 50-17. Unimproved property.**  
179

180 \* \* \*

181

182 (E) The City Manager shall cause to be prepared and filed with the City Clerk an  
183 assessment plat showing the lands to be assessed, a statement of the annual debt  
184 service, and costs of administration and a statement of all moneys previously  
185 received by the City from unimproved properties benefitted by the imposition of an  
186 assessment to defray the costs of debt services and administration. A resolution  
187 declaring the necessity for providing for defraying the costs of debt services and  
188 administration relating to the sanitary sewer system of the City, shall thereafter be  
189 published once a week for a period of two weeks, as prescribed under Section 10-  
190 18 of the City Code, or in any other manner so authorized by law, in a newspaper  
191 of general circulation published within the City together with a notice of public  
192 hearing upon said resolution, the assessment roll, assessment plat, and statement  
193 of payment of prior assessments relating thereto.

194  
195 \* \* \*

## 196 197 **CHAPTER 90 – ANIMALS AND FOWL**

198  
199 \* \* \*

### 200 201 **Section 90-05. Notice after impounding; redemption.**

202  
203 After the animal is impounded, the City shall, without unnecessary delay, notify the  
204 owner of same. If the owner is unknown, the chief of police shall publish a notice, as  
205 prescribed under Section 10-18 of the City Code, or in any other manner so authorized  
206 by law in a newspaper of general circulation in the City, which notice shall give a  
207 description of the animal and require the owner to appear within the next three days and  
208 redeem the animal. If the owner of any such animal shall desire to contest the justice of  
209 impounding, or the amount of fees or charges made on same, he may, at any time  
210 within the three days allowed for redeeming the animal, appear before the judge, who  
211 shall hear and determine all such matters complained of and shall decide the same  
212 according to the principles of law and equity, with the same right of appeal to the circuit  
213 court as is provided now by law in other cases against the City.

214  
215 \* \* \*

## 216 217 **CHAPTER 96 – STREETS, SIDEWALKS, AND PARKWAYS**

218  
219 \* \* \*

### 220 221 **ARTICLE VI. – VACATION, ABANDONMENT, AND CLOSURE OF STREETS,** 222 **EASEMENTS, AND ALLEYS**

#### 223 224 **Section 96-207. Procedures relating to applications.**

225  
226 Upon receipt of the application and fee pursuant to this article, the Zoning and  
227 Planning Department shall:

228  
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273

\* \* \*

- (4) Notify the general public by causing to be published a notice, as prescribed under Section 10-18 of the City Code, or in any other manner so authorized by law, in a newspaper of general circulation in the City of the public hearing to be held by the Zoning and Planning Board on the application and by posting said notice at City Hall. Notice shall be published and posted at least ten days prior to the date of the meeting before the Zoning and Planning Board at which the application shall be considered.

\* \* \*

- (7) Notify the general public by causing to be published a notice, as prescribed under Section 10-18 of the City Code, or in any other manner so authorized by law, in a newspaper of general circulation in the City of the public hearing to be held by the City Council on the application and by posting said notice at City Hall. Notice shall be published and posted at least ten business days prior to the date of the meeting before the City Council at which the application shall be considered.

**CHAPTER 150 – ZONING CODE**

\* \* \*

**ARTICLE XII. – BOARD OF ADJUSTMENT**

\* \* \*

**Section 150-114.5. Notification of public hearings.**

\* \* \*

- (2) *Public advertisement.* Notice of public hearing shall be published ~~in a newspaper of general circulation within the City~~ as prescribed under Section 10-18 of the City Code, or in any other manner so authorized by law at least 15 days prior to the hearing, with a second publication to be at least five days prior to the hearing. Notice shall also be posted in a conspicuous location at the City Hall, and may be posted at other public locations at the discretion of the City.

\* \* \*

**Section 150-116. Administrative building moratoria.**

\* \* \*

274 (D) The clerk shall give reasonable notice by publication, as prescribed under  
275 Section 10-18 of the City Code, or in any other manner so authorized by law, ~~in~~  
276 ~~a newspaper of general circulation in the City~~ of the public hearing which he  
277 has scheduled before the City Council.

278  
279 \* \* \*

280  
281 **Section 150-120. Administrative zoning moratoria.**

282  
283 \* \* \*

284  
285 (C) Immediately upon issuance of any resolution or administrative order pursuant  
286 to division (A), the City Manager shall notify the City Clerk, whose duty it shall  
287 be to place the matter before the City Council for consideration and review  
288 following a public hearing as soon as is practicable, ten days after  
289 Publication, as prescribed under Section 10-18 of the City Code or any other  
290 manner so authorized by law, ~~once in a newspaper of general circulation in~~  
291 ~~the City~~ of the public hearing which he has scheduled before the City Council.

292  
293 \* \* \*

294  
295 **Section 150-121. Other zoning moratoria.**

296  
297 \* \* \*

298  
299 (B) Should the council determine that a public hearing should be held on whether a  
300 zoning moratorium is appropriate, it shall call the same for the earliest  
301 practicable date and give ten days notice by the Ppublication, as prescribed  
302 under Section 10-18 of the City Code, or in any other manner so authorized by  
303 law, ~~once in a newspaper of general circulation in the City~~ as provided in §  
304 150-116(A). Pending the public hearing, the council may issue an order  
305 prohibiting the consideration by any City department, board, or agency of any  
306 zoning amendment, modification, variance, special exception, or other zoning  
307 change in the area.

308  
309 \* \* \*

# Miami Springs Little League

1238 Dove Avenue  
Miami Springs, FL 33166  
703-217-7854  
goplaymsll@gmail.com



April 11, 2024

Omar Luna  
Miami Springs  
Parks + Recreation

Dear Omar,,

A note to let you know that Marcus Spiegelberg from Douglas Orr Plumbing is ready to donate \$15,000 to Miami Springs Little League to help build out the Hit Zone at Prince Field that will replace the old batting cage.

In exchange for the donation, Douglas Orr Plumbing would receive signage that will credit Douglas Orr Plumbing as the provider of the Hitting Zone. So there would be signage above that area that reads "MSLL Hit Zone powered by Douglas Orr Plumbing."

Please let me know if you have any questions and if this is possible. It would be great to get Mr. Orr's name not only on the outside of the park that is being named after him, but also inside the park as well.

Best regards,

A handwritten signature in black ink, appearing to read 'Fred Gonzalez', with a long, sweeping underline.

Fred Gonzalez

President, Miami Springs Little League

ACTIVATE SOUTHEAST SPRINGS (Concurrent NW 36<sup>th</sup> St. / Abraham Tract Re-Envisioning)  
 Process and Schedule (Updated 4/15/24)

Month		Jan				Feb				Mar				Apr				May				Jun				Jul				Aug				Sep			
Task																																					
1	Engage market/ED consultant																																				
2	Internal Kickoff																																				
	Data Collection																																				
	Stakeholder Group ID																																				
	Communications Strategy/Outreach																																				
3	Stakeholder group meetings																																				
4	Data analysis																																				
5	Coordination and outreach for mini summit																																				
6	1-day Summit and Open House event																																				
7	Draft vision statements and guiding principles																																				
8	Preliminary building blocks																																				
9	Preliminary concepts																																				
10	Open House event																																				
11	Proposed amendments																																				
12	Focus group meetings																																				
13	Refine proposed amendments																																				
14	Open House/Workshop																																				
15	1st Reading																																				
16	2nd Reading																																				

- Completed or Ongoing Task
- Upcoming Task
- Upcoming Engagement Activity





**CITY OF MIAMI SPRINGS  
OFFICE OF THE CITY CLERK**

201 Westward Drive  
Miami Springs, FL 33166-5259  
Phone: 305.805.5006  
Fax: 305.805.5028

**TO:** City Manager's Office  
**VIA:** Sandra Duarte, Assistant to the City Clerk  
**CC:** Erika Gonzalez-Santamaria, MMC, City Clerk  
**FROM:** Centennial Committee  
**DATE:** April 18, 2024  
**SUBJECT:** Recommendations from the April 17, 2024 Special Meeting

---

Agenda Items:

4. New Business

a. Sponsorship Outreach letters for Companies/Corporations

**To approve the Sponsorship Outreach letter and sponsorship tiers with added incentives.**

**First: Doyle**

**Second: Petralanda**

**Vote: 4-0**

b. Vintage motorcycle annual event

**To approve the vintage motorcycle and car show as an annual event to be held every November starting in November of 2024.**

**First: Doyle**

**Second: Arias**

**Vote: 4-0**



City of Miami Springs  
Centennial Committee  
Sponsorship Letter and Form



Dear Prospective Sponsor,

The City of Miami Springs is thrilled to have the privilege of Celebrating 100 Years of service to its citizens. The celebration will include special events held throughout 2026.

Incorporated in 1926, the City of Miami Springs was founded by Glenn Hammond Curtiss, "The Father of Naval Aviation", and James Bright, and was originally named "Country Club Estates." Shortly prior to incorporation in 1926, the City was renamed after a spring located in the area which provided parts of Miami with fresh water until the mid-1990s. Currently, the beautiful City of Miami Springs is located at the heart of Miami Dade County and the City will be happy to host events for both residents and non-residents to participate and attend.

We know how our community loves celebrating and we want you to be a part of the celebration of food, family and fun during our special dates and events.

We are soliciting your sponsorship for this 100th year celebration. We need your support as we come to recognize our past achievements and celebrate where our foundations began and how they lead us to our current wonderful community.

The success of the Centennial Celebration depends on the financial sponsorship from business and organizations like yours. Please consider being one of our sponsors for the Centennial Celebration of the City of Miami Springs.

A sponsorship form is attached to this letter. We want to thank you in advance for your sponsorship.

The City of Miami Springs welcomes you aboard for the celebration!

Sincerely,

Maria Mitchell  
City of Miami Springs Mayor

Julie Arias  
Miami Springs Centennial Committee Chair

City of Miami Springs  
201 Westward Drive  
Miami Springs, Florida 33166  
305-805-5005

[miamisprings100@miamisprings-fl.gov](mailto:miamisprings100@miamisprings-fl.gov)



City of Miami Springs  
Centennial Committee  
Sponsorship Letter and Form



Business/Organization Name: \_\_\_\_\_

Business/Organization Address: \_\_\_\_\_

City, State and Zip: \_\_\_\_\_

Contact Person's Name: \_\_\_\_\_

Contact Person's Email: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Sponsorship Level (Please select one. See back of form for more details.):

- Palladium Sponsor \$ 25,000.00 +
- Platinum Sponsor \$ 20,000.00 +
- Gold Sponsor \$ 10,000.00 +
- Silver Sponsor \$ 5,000.00
- Bronze Sponsor \$ 1,000.00
- Friend of Glenn Sponsor amount \$ \_\_\_\_\_

Please enclose a **check made payable to the City of Miami Springs** and include in the memo note **"Centennial Celebration Sponsorship."**

Sponsor Signature: \_\_\_\_\_ Date: \_\_\_\_\_

If you have any questions or concerns, please contact the City Clerk's Office by phone at 305-805-5005, or via email at [miamisprings100@miamisprings-fl.gov](mailto:miamisprings100@miamisprings-fl.gov).

**Mail to:**  
**City of Miami Springs Centennial**  
**201 Westward Drive**  
**Miami Springs, FL 33166**

**-OR-**

**Drop off to:**  
**City Clerk's Office, 2<sup>nd</sup> floor**  
**201 Westward Drive**  
**Miami Springs, FL 33166**



## City of Miami Springs Centennial Committee Sponsorship Letter and Form



### **SPONSORSHIP LEVELS**

If your selected sponsorship level benefits include your logo being displayed, please email your logo to [miamisprings100@miamisprings-fl.gov](mailto:miamisprings100@miamisprings-fl.gov) for our digital recognition.



#### **Palladium Sponsor \$ 25,000.00+**

- Logo on Home page
- Logo on Sponsorship Page
- Business listing on Sponsorship page
- Link to Business Website
- Special Palladium event banner
- Promoted on Social Media
- VIP Table at the Gala



#### **Platinum Sponsor \$ 20,000.00+**

- Logo on Home Page
- Logo on Sponsorship Page
- Business listing on Sponsorship page
- Link to Business Website
- Logo on event banners
- Promoted on Social Media
- VIP Table at the Gala



#### **Gold Sponsor \$ 10,000.00+**

- Logo on Sponsorship Page
- Business listing on Sponsorship page
- Link to Business Website
- Logo on event banners
- Promoted on Social Media
- 4 Tickets to the Gala



#### **Silver Sponsor \$ 5,000.00**

- Business listed on Sponsorship page including phone number and address
- Link to Business Website
- Listed on event banners
- Thanked on Social Media
- 2 Tickets to the Gala



#### **Bronze Sponsor \$ 1,000.00**

- Business listed on Sponsorship page
- Link to Business Website
- Thanked on Social Media

City of Miami Springs  
201 Westward Drive  
Miami Springs, Florida 33166  
305-805-5005

[miamisprings100@miamisprings-fl.gov](mailto:miamisprings100@miamisprings-fl.gov)