



ADOPTED BUDGET
FISCAL YEAR 2015 -2016
CITY OF MIAMI SPRINGS
FLORIDA



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INTRODUCTORY SECTION



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Miami Springs
Florida**

For the Fiscal Year Beginning

October 1, 2014

Executive Director

LETTER OF TRANSMITTAL

CITY OF MIAMI SPRINGS



201 Westward Drive
Miami Springs, FL 33166-5289
Phone: (305) 805-5014
Fax: (305) 805-5037

September 28, 2015

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

As authorized and directed by Florida Statute Section 200.165 Florida Statutes and Article IX, Section 9.01(2)(a)-(e) of City Charter, the City Administration respectfully presents the adopted budget for the fiscal year ending September 30, 2016. The budget was prepared through the collaborative efforts of the City Administration and the City Council. The City Council, through extensive preparation and numerous workshops, was able to provide a budget that maintains and/or improves our current levels of service. These achievements are a tribute to the spirit of cooperation and professionalism that exists between the City Administration and City Council.

We successfully addressed the economic realities facing the City of Miami Springs during the Fiscal Year 2015-16 budget process. We have concentrated our efforts on maintaining the exceptional quality of life the citizens have all grown to expect and appreciate. We will strive to accomplish this goal in a manner that will not jeopardize our ability to respond to local and regional economic changes or compromise the financial future of the City. It is within this framework that this budget was developed.

Taxable property values increased from \$946,504,898 last year to \$985,740,313 for the current year (a 4.1% increase), this increase will produce approx. \$125,793 in additional ad valorem revenues for FY15-16 at the adopted millage of 7.5000.

The following are some key factors in the tentative budget for FY2015-16:

Reduces the current millage rate of **7.6710 to 7.5000, a reduction of 2.2%**

- The tentative budget proposes no new outsourcing of services, while bringing back in-house the citywide landscaping function which was previously being outsourced. The FY15-16 budget maintains the current levels of services, provides pay increases for our employees, and continues to address infrastructure needs city-wide.
- The proposed budget includes various staff additions; a Building Specialist I position, funding of the vacant Lieutenant position in Police, an Administrative Assistant I position in Public Works, a Head Lifeguard and an Aquatic Supervisor for the aquatic facility, a Golf Maintenance Mechanic and Golf Maintenance Supervisor for the Golf Course, and two Maintenance Worker I positions in Public Works-Public Properties.

- The Building function is being reported as a separate Special Revenue fund for FY2015-16.
- The General Fund budget includes approx. \$76,658 for a 4% COLA for the 59 General Employees earning under \$50,000.
- The General Fund budget includes approx. \$108,016 for a 3% COLA for the General Employees (except for the City Manager, Assistant City Manager/Finance Director, City Clerk, and the Building Official).
- The switching of health insurance carriers for FY15-16 generated a savings of over \$150,000 in health insurance costs.
- The Police budget includes retirement payouts in an amount of approx. \$152,500 while the Finance budget includes retirement payouts of approx. \$64,500.
- Budget assumes a 1% cost of living increase for all operating expenditures (e.g.: fuel, utilities, supplies, etc.)
- This General Fund budget request also contains approximately \$170,977 in police vehicles and equipment, \$52,950 for city hall air conditioner coil replacement, \$180,000 (\$90,000 in the FY15-16 budget and \$90,000 in designated fund balance) for replacement of playground at Prince Field, \$8,500 for upgrades to the city website, and \$3,000 for new field maintenance equipment.
- The Public Works budget includes a \$20,000 increase in tree planting from \$30,000 in FY2015 to \$50,000 in FY2016.
- The Elderly Services budget was increased by \$37,000 in order to fund the continuation of the exercise and yoga programs as well as weekend meal programs since the City was notified that State/County funding for these programs had been eliminated.
- Council's budget includes \$9,500 for the city's 90th birthday celebration, \$7,500 for the River Cities Festival next year, \$35,000 for CMI, \$4,800 for the Historic Museum organization, \$23,000 for the Pelican Playhouse, and \$6,500 for the annual Police appreciation dinner.

There are various major challenges facing the City in the upcoming fiscal year:

- Continuing increases in pension costs and other employee benefits.
- DERM facility compliance requirements at the golf course
- Availability of grant funds from the local, State, or Federal government.
- Succession planning for the 26 employees currently in the Deferred Retirement Option Plan (DROP).
- Recruitment and retention of new Police Officers.
- Completion of our new aquatic center.

A significant amount of our effort during the budget process has been devoted to addressing the challenges outlined above.

LONG RANGE ECONOMIC PLANNING

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 3.5 square miles with approximately 14,027 full-time residents. The southern-most area of the City, located along the 36th Street business corridor, is commercial in nature with hotels, restaurants, and office & industrial complexes. These facilities primarily service the airport and support industries related to the airport and its employees.

The City Council and Administration recognize the importance of increasing its commercial tax base, which is approximately only 34% of total tax revenues, for the City's future economic health and to reduce the tax burden on the residents. To this end, the City is continuing to pursue the viability of annexing areas west of the City, aggressively pursuing the re-development of the NW 36th Street corridor including new hotels, and making various improvements to the rest of our commercial areas. There are at least three new hotels currently in the planning and development phases.

MILLAGE RATE AND FUNDING

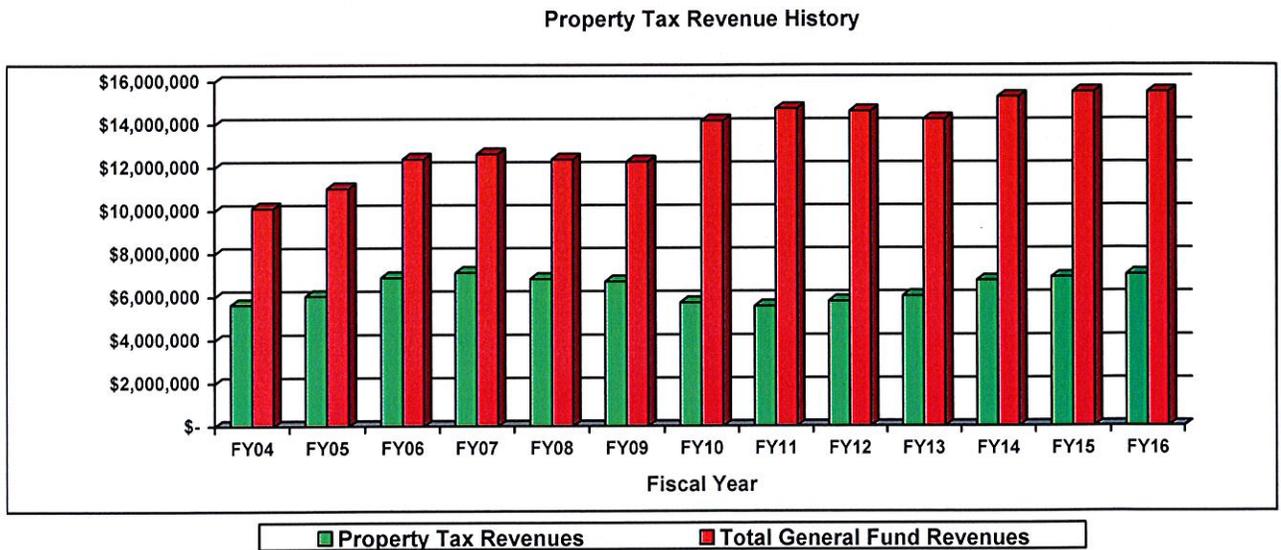
The Miami-Dade County Property Appraiser has certified to the City that the Current Year Gross Taxable Value of all Real and Personal Property in the City is \$985,740,313 (subject to appeals), 4.1% higher than last year's Final Gross Taxable Value of \$946,504,898. It is against this figure that taxing authorities levy their millage, which results in the total tax bill for each property owner. Historically, the City's portion of the bill. The Fiscal Year 2014-2015 Millage Rate was 7.6710. The City Council and Administration are proposing reducing the millage to 7.5000 from the current rate of 7.6710 to fund the Fiscal Year 2015-16 budget. This rate will generate approximately \$7,023,400 in ad valorem taxes for the General Fund or approximately 45% of total General Fund revenues. In accordance with the provisions of Florida Law, the City is limited to budgeting only 95% of the total ad valorem tax levy. This taxation limitation takes into account discounts for early tax payments as well as potential reductions from appeals by property owners.

The following example illustrates the estimated Ad Valorem Tax paid by a property owner under the tentative rate for FY2016 of 7.5000 mills compared to what residents paid in the current year when the millage rate was 7.6710:

Assessed Property Values	\$150,000	\$200,000	\$275,000	\$325,000
LESS: Homestead Exemption	<u>-50,000</u>	<u>-50,000</u>	<u>-50,000</u>	<u>-50,000</u>
Taxable Value	\$100,000	\$150,000	\$225,000	\$275,000
CITY TAX BILL FOR FY 2016	\$755.25	\$1,132.88	\$1,699.31	\$2,076.94
CITY TAX BILL FOR FY 2015	\$767.10	\$1,150.65	\$1,725.98	\$2,109.53
DECREASE*	<u>\$11.85</u>	<u>\$17.78</u>	<u>\$26.66</u>	<u>\$32.59</u>

* Although assessed values increased due to the 0.7% increase in assessed values under Florida's Save Our Home Statute, the millage decrease will result in lower tax bills for FY2016.

The following chart provides a historical comparison of the amount of property taxes collected by the city since FY2004 (green columns) compared to the total of all general fund revenues (red columns).



As can be seen above, property tax revenues have decreased as a percentage of total revenues since FY2004. The budgeted property tax revenues for FY2016 are approximately the same as the amount assessed in FY2007.

PROPOSED BUDGETS FOR VARIOUS MAJOR FUNDS

The FY2015-16 budget for **all** funds totals **\$21,725,123** representing an increase of **2.9%** from the FY2014-15 amended budget of **\$21,104,066**.

Below are the various funds comprising the City's budget, delineating the anticipated revenue and expenditure levels:

Funds	Revenues/Sources	Expenditures/Uses
General Fund	\$ 15,496,291	\$ 15,496,291
Special Revenue Funds	1,953,861	1,953,861
Enterprise Funds	3,094,078	3,094,078
Debt Service Fund	1,180,893	1,180,893
Total All Funds	<u>\$21,725,123</u>	<u>\$21,725,123</u>

The General Fund

The General Fund budget decreased by \$2,256 from \$15,498,547 in FY2014-15 to \$15,496,291 in FY 2015-16. This decrease was mainly due to the decrease in the millage rate approved by Council for FY15-16.

The Road and Transportation Fund

In FY 2015-16, the transportation fund budget is \$680,484. This fund is used to account for the CITT funds received from the half-cent Peoples Transportation Tax monies distributed by Miami-Dade County.

The Golf Course Division

The FY 2015-16 budget for golf course operations allocates a general fund contribution of approximately **\$258,668** to cover the budgeted operating deficit for the year. The golf operation budget is accounted for as a separate division within the General Fund's Recreation budget. Functionally, however, it is a separate department. The debt used to purchase the golf course will be paid off in October 2017.

The Elderly Services Fund

The FY 2015-16 budget for the Elderly Services operations allocates a general fund contribution of approximately **\$176,229**.

The Sanitation Fund

In FY 2015-16 the operation is projected to breakeven, and will not require any general fund support. The billing change instituted for the FY2011, whereby we included the waste bill in the resident's property tax bill, has improved collections significantly thus providing cash flows on a timely basis, while reducing the bad debt allowance and write-offs from prior years.

Revenue Highlights

The largest source of revenue is "Ad Valorem taxes", which account for 45% of total general fund budgeted revenues and 34% of all revenues, and is budgeted at approximately \$7,023,400. This is an increase from the prior year due mainly to the increase in assessed valuation for next fiscal year.

Referring to the chart on top of page 4, one can easily see that the local economy has continued to show improvements. Total tax revenues were \$7,130,596 in FY2007, before the economic downturn began, and are projected to be \$7,023,400 for FY2015-16. The gap continues to decrease and it is expected that for FY16-17 tax revenues will surpass the FY2007 levels.

The second largest source of revenue is "Charges for Services", representing 27% of total budgeted revenues, is currently budgeted at approximately \$5,758,404, as opposed to \$4,932,681 last year. By doing this, we have shifted the burden to those using specific services, as opposed to a community-wide broader tax base.

Expenditure Highlights

Public safety is an important component of local government service. In order to provide first-rate police services, 41% of the General Fund budgeted expenditures are for Public Safety (excluding the Building & Zoning Division). The FY 2015-16 Police budget reflects a 5.5% increase from the FY 2014-15 budget. The proposed Police budget will provide for vehicle replacement, as well as the funding of the retirement payout for various Officers retiring during the next fiscal year. Total budgeted salaries (excluding fringe benefits to the City's employees) for FY 2015-16 is approximately \$8,210,820 or 37.7% of total budgeted expenditures for all funds. This represents an increase of \$591,463 (7.8%) over the FY2014-15 budgeted salaries of \$7,619,357. This increase is due to payouts to employees retiring next year, negotiated pay increases for Police and the 3% pay increase budgeted for all General Employees.

FUND BALANCE

The FY 2015-16 budget will not use any of our unreserved general fund balance in order to balance the budget. The City will retain the \$3.5 million in unreserved, undesignated reserves, which represents approximately 25% of general fund expenditures and complies with GFOA standards and State legal requirements.

ACCOMPLISHMENTS

During the past fiscal year, the City Council and City Administration have worked diligently and successfully to provide for the types of services and facilities citizens expect in Miami Springs. The City has successfully maintained, and in some cases, expanded its performance capabilities in service delivery during the past fiscal year. Public safety, infrastructure, recreation and social services are all areas that have continued to be positively cultivated for the betterment of the City.

Some of the more significant accomplishments are:

- At the end of the 2014 fiscal year the City's total expenditures were below budget which provided a surplus that increased our reserves. It is expected that another surplus will be provided at the end of FY2015.
- Conducted a search and hired a new Police Chief and subsequent organizational changes within the department.
- Conducted a search and hired a new full time Building Official.
- Re-organized the Building and Code Department.
- Facilitated the construction of the new aquatic center and necessary financing.
- Negotiated a new three year contract with the Fraternal Order of Police (FOP), the bargaining unit which represents the City's uniformed police.
- Circle renovations (paving, cross walks, sidewalks)
- Stafford Field re-grassing

- Developed a “succession plan” to replace the over 26 employees currently in the Deferred Retirement Option Plan (DROP).
- Continued efforts to develop commercial revitalization within the city with the addition of new hotel construction.

CONCLUSION

The process of budget preparation for the upcoming fiscal year has been extremely challenging, yet rewarding. This budget should ensure the continued economic and social success of this City. Through an overall review of all departmental operations, the City has been able to cut costs without reducing critical services to our residents. We are extremely proud of the fact that this budget proposal maintains the same level of services for our residents, while lowering our millage rate to **7.5000**. Our continued goal is to provide our residents with the best level of service they deserve and expect for their tax dollars.

We wish to acknowledge our appreciation to all department heads for their cooperation during this process. We would be remiss if we did not make special note of the efforts of our Finance Department staff for all of their work in preparing this budget. More importantly, we wish to thank the City Council for its continued support and diligence during this budget process.

Respectfully Submitted,

Ronald K. Gorland
City Manager

William Alonso CPA, CGFO
Assistant City Manager/Finance Director

INTRODUCTION TO BUDGET PROCESS

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Budget Process:

- 1) During June, departmental access to the proposed budget module is enabled to initiate the capture of data for the ensuing fiscal period. The budget module provides the following tools that facilitate the preparation and completion of the budget process:
 - a. Defined object codes required by the State Uniform Accounting System.
 - b. An alphabetical listing of object codes for expenditure accounts.
 - c. A current personnel roster for each department.
 - d. Computer generated budget worksheets showing actual expenditures for the prior and current years; the current working budget; and a status quo personnel cost projection.
 - e. Various computer generated worksheets showing departmental allocations of certain general costs (e.g.: insurance, telephone, internet, employee benefits, etc.)

- 2) Each individual department prepares a proposed budget comprised of the following:
 - a. Mission/Goals
 - b. Objective
 - c. Functions and major activities
 - d. Budget highlights
 - e. Budget projections by line item
 - f. Staffing levels
 - g. Supporting schedules
 - h. Organizational chart
 - i. Performance measures

- 3) This information is reviewed by the Finance department for accuracy and proper form. A budget package is then prepared for meetings with the City Manager.

- 4) During the month of July, the City Manager, Department Directors, and the Finance Director, review the proposed budget and make necessary revisions.

- 5) During the beginning of August, the City Manager submits to the City Council a budget estimate of the expenditures and revenues of all City departments and divisions for the fiscal year commencing October 1st.

- 6) Two public hearings are conducted at the City Council Chambers, to inform the taxpayers and receive their comments. The adopted budget is integrated into the accounting software system effective October 1st. It establishes the legal authority to incur expenditures up to the appropriated amount for each line item.

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Budget Process (continued):

- 7) The City Code requires a majority affirmative vote of the City Council to adopt the budget, which prior to October 1st, is legally enacted through passage of an ordinance.
- 8) The adopted budget may be amended as follows:
 - a. The City Council approves budget amendments/adjustments that transfer monies from fund to fund, within departments, or interdepartmentally.
 - b. The City Council may approve supplemental appropriations of revenues and expenditures. If this is done, adoption of an amended budget ordinance is required.

Other Budget Information:

- 1) Section 9.04 of the City Charter stipulates that the legal level of control is at the departmental level.
- 2) The following funds have annual appropriated budgets:

Governmental Funds:

 - a. General Fund
 - b. Debt Service Fund
 - c. Special Revenue Funds which consist of the following:
 - i. Law Enforcement Trust Fund
 - ii. Road and Transportation Fund
 - iii. Elderly Center
 - iv. Building Operations

Proprietary Funds:

- a. Sanitation Fund
- b. Stormwater fund

There were three Special Revenue Funds that were not appropriated in the current year's budget; they include the Grants Fund, Hurricane Fund, and the Police Grants Fund. Additionally, the Capital Projects Fund was not appropriated for FY2015-16.

- 3) There are four basic differences between the budgetary basis of accounting and the basis of accounting that follows Generally Accepted Accounting Principles (GAAP) for state and local governments:

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Other Budget Information (continued):

- a. **Basis of accounting:** “Cash plus encumbrances” (accrual) and “modified accrual” are two different ways to define revenues and expenditures.
- b. **Timing:** The budget period may differ from the accounting reporting period (i.e.: lapse periods for encumbrances)
- c. **Perspective:** The budget and accounting reports may have different fund reporting structures (i.e.: a budget may account for debt service in the general fund, while GAAP principles require debt service to be recorded in a separate fund); and
- d. **Entity:** The Comprehensive Annual Financial Report may not include the same entities and funds as the budget document.

The budgets of the *governmental funds* (for example, the General Fund, and the Road and Transportation Fund) are prepared on the modified accrual basis of accounting. This means revenues must be both measurable and available to liquidate liabilities of the current period. Likewise, expenditures generally are recognized when an event or transaction is expected to draw upon current spendable resources. For example, debt service payments are budgeted in the year that they are paid, as opposed to the period to which the interest costs relate. Similarly, capital outlays are budgeted when expenditures are expected to occur.

Budgets for the *proprietary funds* are adopted on the accrual basis of accounting with the exception that capital outlays and principal payments on debt are budgeted as expenditures. The accrual basis means transactions and events are recognized as revenues/gains or expenditures/losses when they occur, regardless of the timing of the related cash flows.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of GAAP. In most cases this conforms to the way the City prepares its budget. During June 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments. The City implemented the new financial reporting requirements of GASB 34. From a budgetary perspective, the statement requires a budget to actual comparison, showing both the original adopted budget and the final working budget.

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Other Budget Information (continued):

- 4) The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and compared to prior year. Changes are made to cover unacceptable variances. In addition, budget staff review personnel requisitions and monitor Council agendas for any financial impact.

For budgetary purposes, significant capital encumbrances outstanding at year-end are re-appropriated in the subsequent year's revised budget, rather than shown in the adopted budget. Insignificant encumbrances outstanding at year-end are deemed to have lapsed and the related expenditures are charged to the subsequent year's budget when incurred. Accounting for encumbrances, provides a means of controlling and monitoring the budgetary process. Approved capital projects and equipment purchases outstanding at the close of the current fiscal year are submitted to the Council as a subsequent year's revision. Encumbrances do not constitute expenditures or liabilities in the current year, but instead are defined as commitments related to unperformed contracts for goods or services, which are only reported in governmental funds.

- 5) The hierarchy for reporting and budgetary control is as follows:
- a) Fund
 - b) Function
 - c) Division
 - d) Project
 - e) Object Code

Capital Budget Process

The City Manager and the various department directors submit plans, which are incorporated as part of the five-year capital improvement Program (see 5-Year Capital Improvement section). The source of funding is identified five years before the actual expenditures are made. The department directors are responsible for preparing the annual budget to operate the new facilities. Capital expenditures are an integral part of the annual budget, and follow the same approval process as the operating budget.

Fund Structure

The accounts of the City are organized and operated on the basis of funds: A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Other Budget Information (continued):

The City of Miami Springs has the following fund types:

Governmental funds are used to account for the City's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e.: when they are "measurable and available") "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred, except unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable, available financial resources.

Property taxes, franchise and communications taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual, and are recognized as revenues. Only the portion of special assessments receivable, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the accrual criterion is met. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Governmental funds include the following fund types:

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 *special revenue funds* account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

The *debt service fund* accounts for servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Other Budget Information (continued):

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The City applies all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board (APB) opinions and Accounting Research Bulletins (ARB's).

Proprietary funds include the following fund types:

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the Council has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

Funds Excluded from Adopted Budget

There were three Special Revenue Funds that were not appropriated in the current year's budget; they include the Grants Fund, Hurricane Fund, and the Police Grants Fund. Additionally, the Capital Projects Fund was not appropriated for FY2015-16. These funds, however, are included as part of the City's audited financial statements.

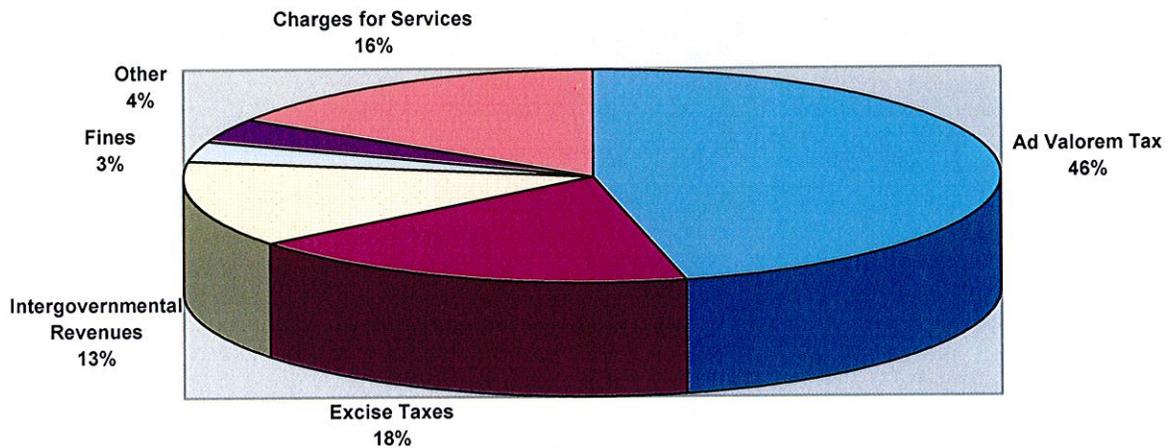
**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

BASIS OF REVENUE AND EXPENDITURE ESTIMATES

Estimation of revenues and expenditures are predicated on the considerations presented below. In addition, tables and charts highlighting the major revenue and expenditure components have been provided. Due to rounding, the percentages related to the components of some charts and graphs may not add up to 100.0%.

General Fund Major Revenues

\$15,496,291



Revenues: The revenues depicted in the chart above, represent the top revenue categories of the General Fund, all other revenues are grouped together as “Other”. The four most significant revenue sources are, Ad Valorem Revenues, which provide (46%) or approximately \$7.1 million, Excise Taxes which represent 18% or \$2.8 million, Charges for Services represents 16% or \$2.4 million, and Intergovernmental revenues which represent 13% or \$2 million of the General Fund’s revenues.

Basis of Revenue Estimates

The City has several sources of revenue that support the services that are provided to residents. Descriptions of the major revenue sources from both governmental and proprietary funds are provided along with the pertinent forecast methodology.

Although some revenue sources are impacted by unique independent variables, there is one primary variable (Consumer Price Index [CPI]) that influences most of the City’s revenue sources. Population growth is not a factor since the City’s population has remained stable for the past ten years.

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FISCAL YEAR 2015-16**

Trend analysis is the only quantitative technique currently used for forecasting revenues. The trend analysis employed, described below, determines the growth pattern of a particular revenue source based on the most recent 24-months of actual receipts:

Rate of Change: The rate of change is determined by the relationship of the most recent 12 months [1-12] to the previous 12 months [13-24]. This is the first step [#1].

Current Year Forecast: The balance of the current year is projected by applying the rate of change developed above to the unmatched months of the prior year [Step #2]. The result is added to the current year-to-date receipts to yield the forecast for the current year [Step#3].

Budget Year Forecast: The current year forecast is multiplied by the rate of change to project the budget year revenue [Step #4]. The inherent assumption is that the rate of change in the revenue will be sustained. In an attempt to include economic factors, the result is adjusted by the change in CPI. All references to the historical trend in the following pages are based on this methodology. *The CPI used for the FY2015-16 projection is 2%.*

Step # 1-Calculation of rate of change:

$$\frac{\text{Most recent 12 months}}{\text{Prior 12 months}} = \frac{\text{Months 1 through 12}}{\text{Months 13 through 24}} = 1 + \text{Rate of Change}$$

Step # 2- Calculation of remaining months of current year:

$$\{\text{Unmatched months in prior year}\} \times \{\text{rate of change}\} = \text{Balance of Current Year Projection}$$

Step # 3- Calculation of current year projection:

$$\{\text{Current YTD receipts}\} + \{\text{Rest of current year projection}\} = \text{Current year projection}$$

Step #4- Calculation of new budget year projection:

$$\{\text{Current Year Projection}\} \times \{\text{Rate of change}\} \times \text{CPI} = \text{New Year Projection}$$

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INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Major Revenue Sources: Governmental and Proprietary Funds

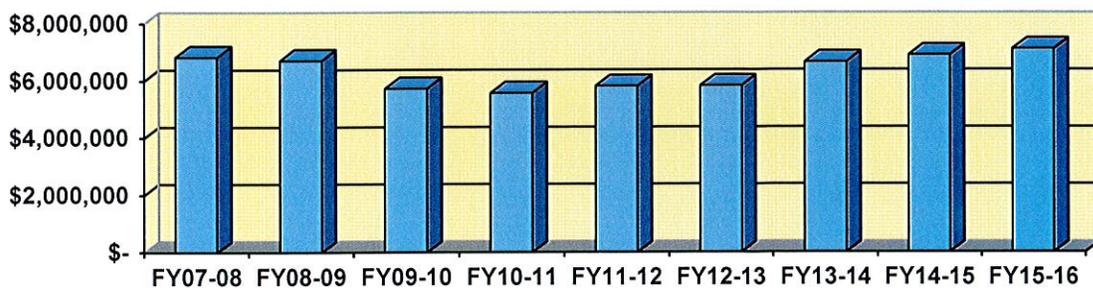
Ad Valorem Taxes

Description A tax on property paid by owners of real and personal property within the City limits. The tax is based on an assessment by the Miami-Dade County Property Appraiser of the market value of property and improvements. This revenue source is found in the General Fund .

Forecast Methodology The millage of 7.6710 multiplied by the taxable value, less 5% for possible adjustments to assessed values and/or discounts taken for early payment.

Fiscal Year	Millage Rate	Ad Valorem	% Change
15-16 (Est)	7.5000	\$ 7,103,405	2.98%
14-15 (Est)	7.6710	\$ 6,897,607	3.66%
13-14	7.6710	\$ 6,653,974	14.27%
12-13	6.9950	\$ 5,823,022	0.19%
11-12	6.7400	\$ 5,812,001	0.00%

Ad Valorem Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Major Revenue Sources: Governmental and Proprietary Funds

Sanitation Charges

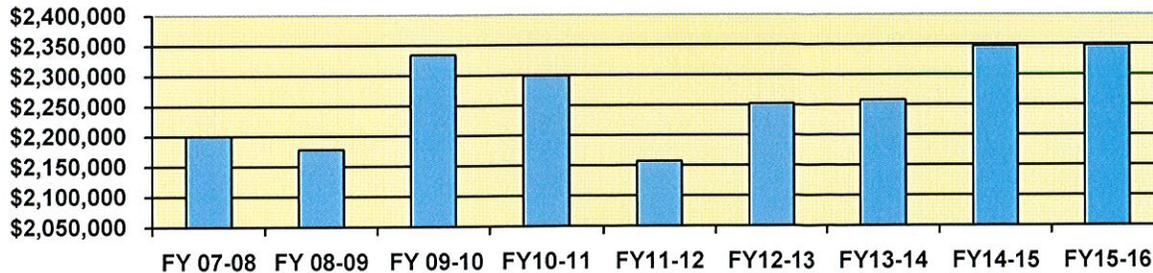
Description Charges paid by residents for garbage and trash pick up services. Sanitation charges are billed monthly on a flat rate basis; residents pay a flat fee for garbage and another flat fee for trash services. Bulk trash pick up services are billed separately based on volume of trash picked up. Commercial businesses are picked up by independent contractors who pay the City a franchise fee. These revenues are accounted for in the Sanitation Fund (Proprietary Fund).

Forecast Methodology The main factors considered in projecting this revenue are historical trend, and projected CPI increase. However in FY2011 the billing was placed on the annual property tax bill which provides for 4% discount when paid on a timely basis.

Please refer to the “Basis of Revenue Estimates” section above for the projected CPI.

Fiscal Year	Charges	% Change
15-16(Est)	\$ 2,348,000	0.04%
14-15 (Est)	\$ 2,346,945	3.95%
13-14	\$ 2,257,719	0.26%
12-13	\$ 2,251,759	4.40%
11-12	\$ 2,156,926	0.00%

Sanitation Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Major Revenue Sources: Governmental and Proprietary Funds

Stormwater Charges

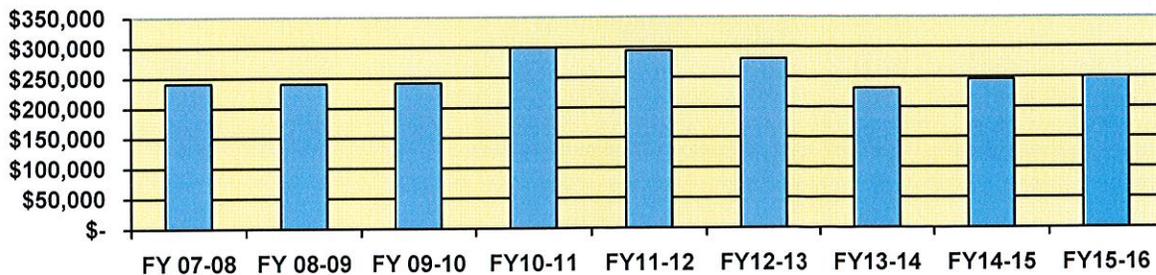
Description Charges paid by residents and businesses for stormwater mitigation. Stormwater charges are billed monthly on a flat rate basis. These revenues are accounted for in the Stormwater Fund (Proprietary Fund).

Forecast Methodology The main factors considered in projecting this revenue are historical trend, estimated new connections, and estimated new rates based on the 12 month change in the CPI.

Please refer to the “Basis of Revenue Estimates” section above for the projected CPI.

Fiscal Year	Charges	% Change
15-16 (Est)	\$ 250,000	1.83%
14-15 (Est)	\$ 245,500	6.28%
13-14	\$ 231,001	-17.47%
12-13	\$ 279,884	-4.70%
11-12	\$ 293,688	0.00%

Stormwater Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Major Revenue Sources: Governmental and Proprietary Funds

Franchise Fees

Description Franchise fees are established by the franchise agreement between the City and service providers of electricity, gas, towing, resource recovery and recycling.

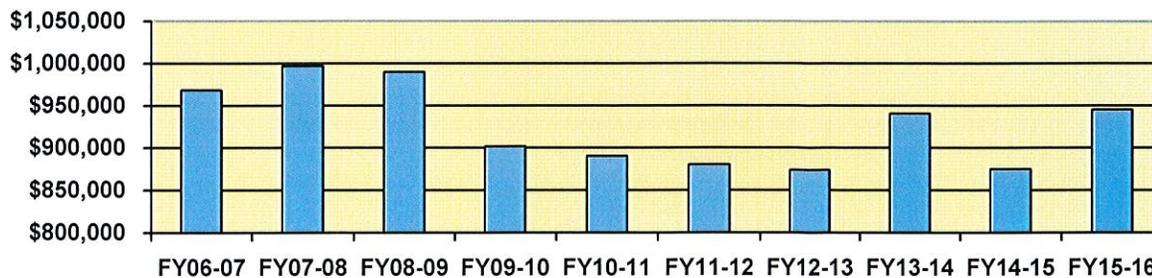
This revenue is generated based on all residential, commercial and industrial revenues collected by the provider for services within the City. This revenue is accounted for in the General Fund.

**Forecast
Methodology**

The main factors considered in projecting this revenue are historical trend, and estimated inflation (CPI). However, the City received notification from Florida Power and Light that franchise fee collections would decrease slightly for FY2015, for FY2016 an 8% increase was anticipated.

Fiscal Year	General Fund	% Change
15-16 (Est)	\$ 945,000	8.00%
14-15 (Est)	\$ 875,000	-6.97%
13-14	\$ 940,553	7.63%
12-13	\$ 873,906	-0.73%
11-12	\$ 880,356	0.00%

Franchise Fee Revenue



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Major Revenue Sources: Governmental and Proprietary Funds

State Shared Revenues

Description Taxes collected and remitted to the State of Florida are deposited in the State Sharing Trust Fund for Municipalities. The Trust Fund revenue consists of (1) Sales Tax Proceeds, (2) Municipal Tax 8th Cent, (3) Special Motor and Other Tax and (4) Local Government ½ Cent Sales Tax. The State uses a three factor additive formula to determine a municipality’s annual share of the fund.

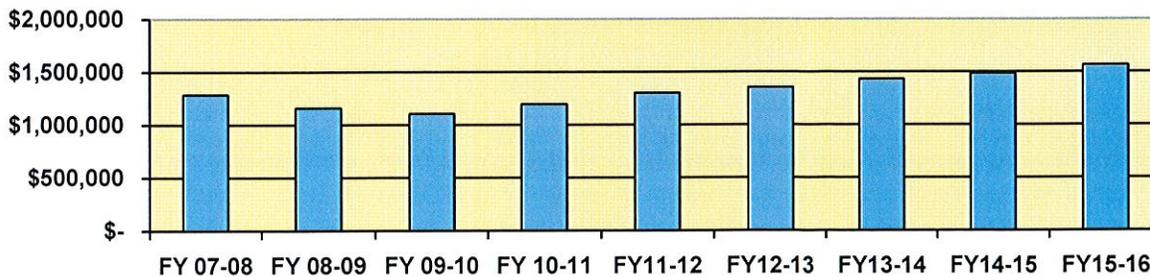
The City’s share grows with the overall growth of the economy and the City’s population.

Forecast

Methodology This revenue is forecasted by the State of Florida.

Fiscal Year	Sales Tax Proceeds	Municipal Gas Tax 8 th Cent	Local Gov ½ cent Sales Tax	Total	% Change
15-16 (Est)	\$457,679	\$-0-	\$1,106,608	\$1,564,287	5.3%
14-15 (Est)	\$435,970	\$-0-	\$1,049,058	\$1,485,028	3.9%
13-14	\$426,621	\$-0-	\$1,003,019	\$1,429,740	5.7%
12-13	\$402,234	\$-0-	\$949,575	\$1,351,809	3.9%
11-12	\$404,323	\$-0-	\$896,447	\$1,300,770	-0-%

State Shared Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Major Revenue Sources: Governmental and Proprietary Funds

Utility Services Taxes

Description A tax levied on the purchase of electric, gas, propane, and water.

This revenue is based on a percent charge applied to the taxable amounts charged by the seller of the service. This revenue is accounted for in the General Fund.

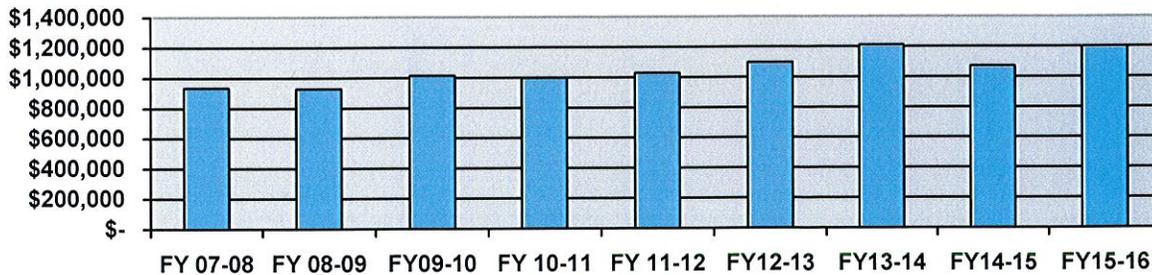
Forecast

Methodology

The main factors considered in projecting this revenue are historical trend, and estimated inflation (CPI). Please refer to the “Basis of Revenue Estimates” section above for the projected CPI.

Fiscal Year	Fund	% Change
15-16 (Est)	\$ 1,199,000	11.95%
14-15 (Est)	\$ 1,071,000	-11.48%
13-14	\$ 1,209,894	10.35%
12-13	\$ 1,096,401	6.51%
11-12	\$ 1,029,432	0.00%

Utility Tax Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Major Revenue Sources: Governmental and Proprietary Funds

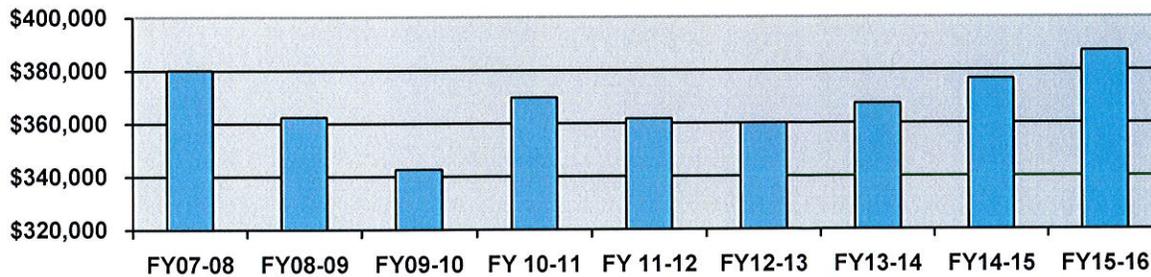
Local Option Gas Tax

Description Pursuant to F.S. 336.025(1)(a)(b)(2), the County has exercised its authority in levying a tax on every gallon of motor fuel and diesel sold in the county. The proceeds may be used for transportation expenditures.

Forecast Methodology This revenue is forecasted by the State of Florida.

Fiscal Year	Gas Tax	% Change
15-16 (Est)	\$ 387,207	2.78%
14-15 (Est)	\$ 376,729	2.57%
13-14	\$ 367,298	2.03%
12-13	\$ 359,996	-0.48%
11-12	\$ 361,726	0.00%

Local Option Gas Tax



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Major Revenue Sources: Governmental and Proprietary Funds

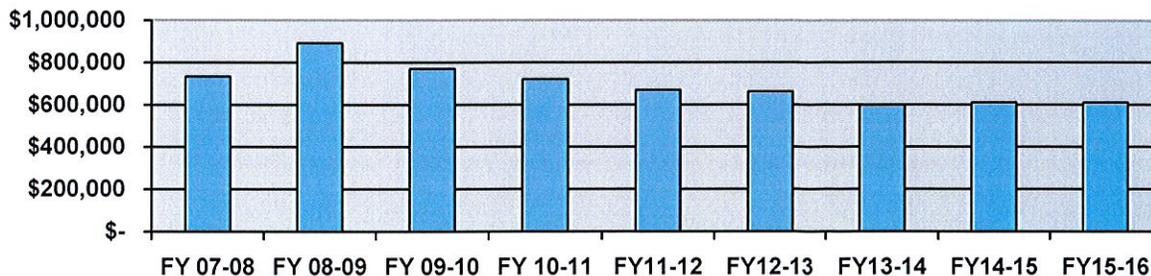
Communications Services Tax

Description The new communications tax effective 10/01/01 represents a combination of the former cable television and telecommunications franchise fees as well as the public service tax on telecommunications services. Previously each service provider remitted these taxes and fees directly to each municipality throughout the State. In an effort to eliminate the onerous disbursement burden placed upon the providers the State decided to become the central receiving authority for these taxes. The State retains a 1% administrative fee and redistributes the monies to the municipalities according to a pre-determined percentage.

Forecast
Methodology This revenue is forecasted by the State of Florida.

Fiscal Year	Fund	% Change
15-16 (Est)	\$ 610,000	0.00%
14-15 (Est)	\$ 610,000	1.95%
13-14	\$ 598,314	-9.59%
12-13	\$ 661,769	-1.08%
11-12	\$ 668,966	0.00%

Communications Tax



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Expenditures

Personnel Services

Description: This category include expenditures for City employees' base wages and salaries plus expenditures for other forms of employee compensation: life and health insurance, social security, workers compensation, retirement contributions, longevity pay, overtime and special duty/status pay.

Significant

Assumptions: The proposed personnel services budget is based on the following assumptions:

- Merit increase based on approved pay plans for eligible employees, longevity pay based on years of service and City policy. Longevity pay ranges from \$500 for 8 years or more, \$1,000 for 10 years or more, \$1,500 for 15 years or more, and \$1,750 for 20 or more years of service. For FY2015-16 a 3% COLA is being offered to all General employees. Uniformed Police will receive a 2% merit increase per the terms of the negotiated union contract.
- There is a one-time 4% COLA budgeted for general employees who earn less than \$50,000.
- Worker's Compensation – The City is insured through the Florida League of Cities, annual costs are based a percentage of payroll which is different based on the type of labor performed. The annual fee cost is allocated to each department based on payroll, claims are charged to the department generating those claims.
- Projected decrease of approx. \$150,000 in health insurance benefits.

Operating Expenses

Description: This category includes expenditures for governmental programs that are not classified as personnel, capital outlay or capital projects. Operating expenses include such things as office supplies, postage, utilities, travel and entertainment, dues and subscriptions, gasoline, telephone and advertising to name a few.

Significant

Assumptions: Projected increases (decreases) are based on a departmental level decision-making process. The Departments were given two guidelines: (1) to prepare a budget based on a Status Quo Assumption in order to maintain the current level of services; and (2) to submit a detailed "wish list" of budget requests for new programs, activities, or operational needs. They are given flexibility over allocation in the various line items. The budget section of the Finance Department calculates the personnel cost based on the staffing requested by each

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2015-16**

Expenditures (continued)

Operating Expenses (continued)

department. Expenditures are then adjusted to reflect management priorities, and to reflect updated information on costs.

Capital Outlay

Description: This category includes expenditures for capital items, with an initial individual cost of \$1,000 or more, with an estimated useful life in excess of one year. Purchase orders encumbered at the end of the previous year are carried over.

Significant

Assumptions: Projected expenditures are based on the estimated cost of each capital item.

Funding for most of the capital expenditures are identified within the department's target budget. Capital outlays are ranked in order to reflect management priorities.

Capital Projects

Description: This category includes expenditures for construction.

Significant

Assumptions: Projected expenditures are based on an estimated cost to completion.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2015-16**

Strategies

The long term municipal goals focus on Community Health and Safety, Economic Development, Community Services, a Productive Work Environment, Quality Leadership, Ecological Preservation and the improvement of the City's reserve balances. These goals provide a point of reference for programs and services as it relates to the development of the budget.

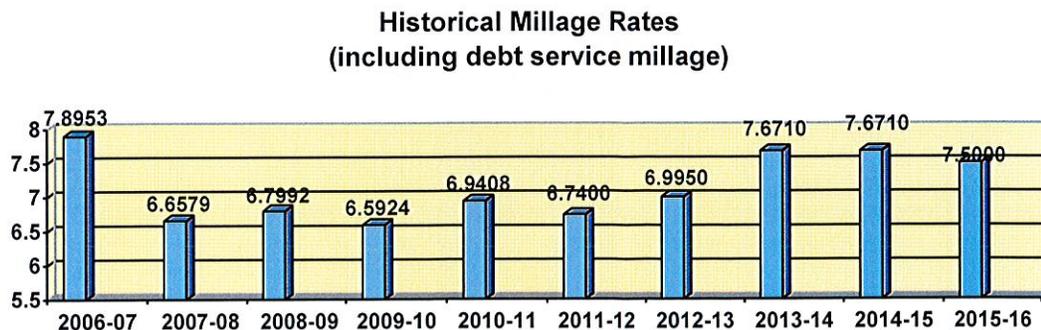
The City's strategy for achieving these goals is to provide significant attention to revenue streams, establish an atmosphere conducive to cost-cutting and reduction of unnecessary waste, and require department directors to incorporate more direct and specific attention to their management controls, projections, and supervision of programs and projects.

A cautious approach to personnel growth has been adopted since personnel-related costs account for approximately 63% of General Fund operating expenses. This budget reflects expenditure containment in response to the rising cost of personnel benefits, specifically health insurance costs.

The City is pursuing a strategy of improving technology and acquiring available new technologies in order to increase efficiency and operational effectiveness which in turn will decrease costs while improving services provided to its taxpayers.

Budget Goals and Guidelines

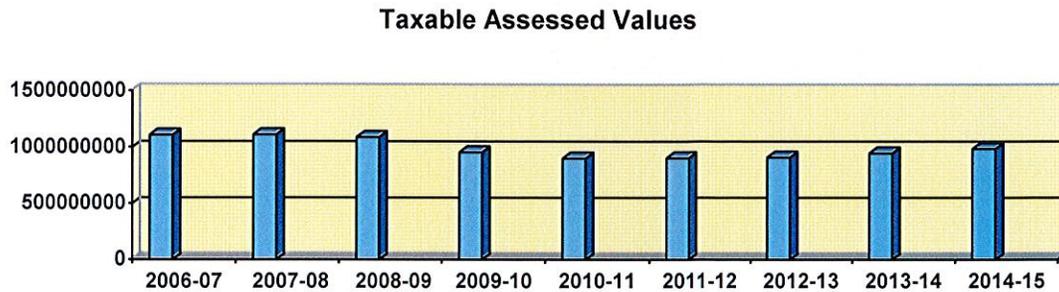
- 1) **Property Tax Reform Through Cost Reduction and New Revenue Sources:** The City's goal is to minimize increases in the millage rate. This traditionally was accomplished by finding new sources of revenue where possible and by implementing tight budgetary controls on expenditures. This FY2015-16 budget reduces the millage rate to 7.5000. This millage is approximately 31.5% of a total property tax bill.



This graph illustrates the City's millage rates for the current and past nine years.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2015-16**

Budget Goals and Guidelines (continued)



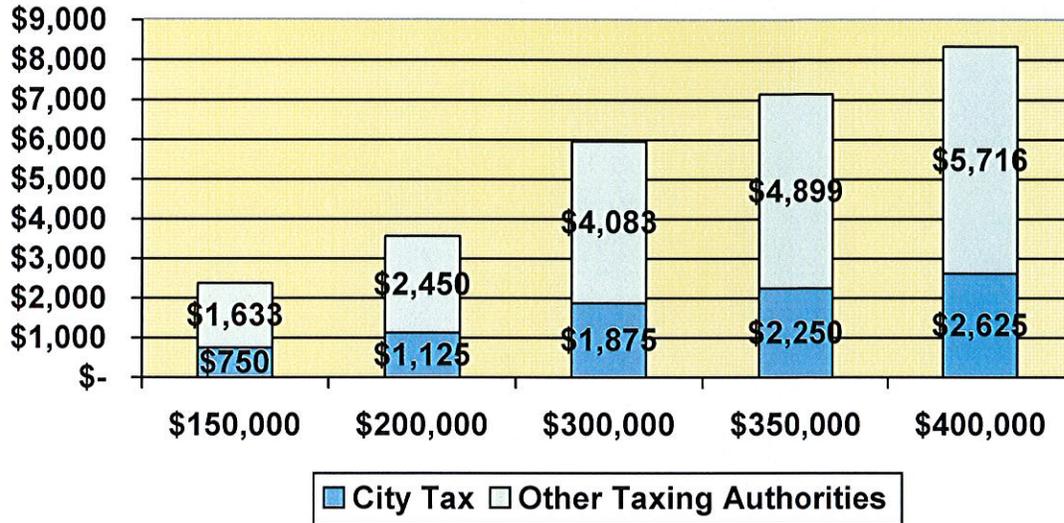
This graph illustrates the City's assessed values for the current and past eight years.

Components of Property Tax Bill	2015-16	2014-15	% Change
Miami Dade County Schools	7.4130	7.7750	(4.66%)
Environmental Protection	.0506	.0548	(7.7%)
South Florida Water Management	.3045	.3294	(7.6%)
Florida Inland Navigational District	.0345	.0345	-0-
Miami Dade County Government Services	4.6669	4.6669	-0-
Children's Trust	.5000	.5000	-0-
City of Miami Springs	7.5000	7.6710	(2.2%)
Fire and Rescue	2.4207	2.4207	-0-
Library	.2840	.2840	-0-
Voter Approved Debt Payments			
School	.1990	.1990	-0-
Miami Dade County	.4500	.4500	-0-
Fire	.0086	.0114	-0-
Total Millage Rate	23.8318	24.3967	(2.3%)

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2015-16**

Budget Goals and Guidelines (continued)

Your Total Property Tax Bill



The above calculations show the city of Miami Springs and county-wide total property taxes based upon assessed values between \$150,000 and \$400,000 and assuming a \$50,000 homestead exemption.

- 2) **Fund Balance Goal:** The City will plan the budget in such a way to retain an unrestricted fund balance in the General Fund of at least 25% of planned expenditures. This level also provides a contingency for unexpected future events.

- 3) **User fees for Services:** Fees for services will be set with the goal to recover 100% of costs, except in specific instances in which the City Commission determines that it is in the public interest to offset some of the costs through the use of other revenues, such as general tax support. Where necessary, departments have updated their fee schedules during the budget process.

- 4) **Full Range of Municipal Services:** The City provides a full range of municipal services in order to maintain and enhance the quality of life in Miami Springs. The City acknowledges that the highest priority service areas relate to those that protect and enhance public safety and health.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2015-16**

Budget Goals and Guidelines (continued)

- 5) **Public Safety Services:** Public safety services are a high priority. The City will ensure that services are provided in an efficient, effective manner, and through thoughtful plans, public safety needs can be met in our community. The budget for the Police department represents approximately 41% of budgeted general fund expenditures.

- 6) **Employee Safety/Productivity:** The City is making great strides in updating the fleet of vehicles, and in providing equipment and supplies to employees that enhance safety and productivity. In the budget, departments were asked to identify and to request funding to continue this policy of providing up-to-date equipment, supplies, and facilities to assure employee safety.

Financial Policies

The City of Miami Springs financial policies, compiled below, set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Council and the Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles; traditions and practices that have guided the City in the past and will help establish financial stability in the future. They will be reviewed annually as a decision making tool and to ensure their continued relevance in an ever-changing environment.

Balanced Budget Policy

To the extent that the appropriated revenues and estimated budget savings equal or exceed the appropriated expenditures, the budget is considered balanced. To the extent that the appropriated revenues and estimated budget savings equal or exceed the appropriated expenditures, the budget is considered balanced. Should the appropriated expenditures exceed the appropriated revenues and estimated budget savings, the difference would be shown in the revenue section as beginning Surplus. The amount of the beginning Surplus would specify the amount by which the fund Balance would be depleted. Estimated budget savings is the projection of the budget variance for both revenue and expenditures based on the last five years of historical data.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2015-16**

Operating Budget Policies

- 1) The City will maintain at a minimum, an accessible cash reserve equivalent to twelve weeks of operating costs.
- 2) The City pays for medical insurance for its employees and 50% of the cost associated with dependent coverage.
- 3) No new or expanded services shall be implemented without implementing trade-offs of expenses or revenues at the same time. This applies to personnel, equipment and any other peripheral expenses associated with the service.
- 4) The City shall continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet. Expansions to the fleet must be justified based on growth of the City.
- 5) The City shall support capital expenditures that reduce future operating costs.

Revenue Policies

- 1) The City will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.
- 2) The City will attempt to obtain additional major revenue sources as a way of ensuring a balanced budget.
- 3) The City will establish user charges and fees at a level to recover the full cost (direct and indirect) of providing the service in the Sanitation and Stormwater funds, which are self-sustaining. User fees in the Recreation department provide approximately 15-25% of its operating costs.
- 4) The City will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2015-16**

Revenue Policies

- 5) The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees and charges.

Cash management/Investment Policies

- 1) The City will deposit all funds received by 2:00 PM, on the next day.
- 2) Investment of City funds will emphasize preservation of principal; the objective will be to match or exceed the yield of the State Board of Administration.
- 3) The City will collect revenues aggressively, including any past due amounts owed.

Debt Policies

- 1) The City may, as necessary, issue bonds for capital improvements.
- 2) Projects that are financed fall into one of two categories:
 - a) Projects that are revenue producing and require no subsidy for payment of debt service.
 - b) Projects requiring subsidy for payment of debt service shall enhance the quality of life of citizens of the City.
- 3) The City will publish and distribute an official statement for each bond issue.
- 4) General obligation debt will only be issued is approved by the voters in a referendum.
- 5) The City will maintain bond reserves as required by the various bond issues.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2015-16**

Reserve Policies

- 1) The City will maintain an unreserved, undesignated fund balance in the General Fund of at least 25% of the Fund's expenditures.
- 2) The City will attempt to maintain designated unreserved Fund Balance for disaster assistance in the General Fund of at least \$500,000. This would provide the required 12.5% matching of up to \$4,000,000 in Federal and State assistance.

Accounting, Auditing, and Financial Reporting Policies

- 1) An independent audit will be performed annually.
- 2) The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

Capital Budget Policies

For the FY2015-16 budget, the City will implement a five year capital improvement plan, this plan was prepared with the assistance of all department heads and shows the City's capital requirements over the next five fiscal years.

- 1) The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues where possible.
- 2) The City has provided sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to service the public. It reflects a commitment to further automation and use of available technology to improve productivity of the City's work force.
 - a) The objective for upgrading and replacing equipment includes:
 - (1) normal replacement as equipment completes its useful life,
 - (2) upgrades of new technology, and
 - (3) additional equipment necessary to service the needs of the City.

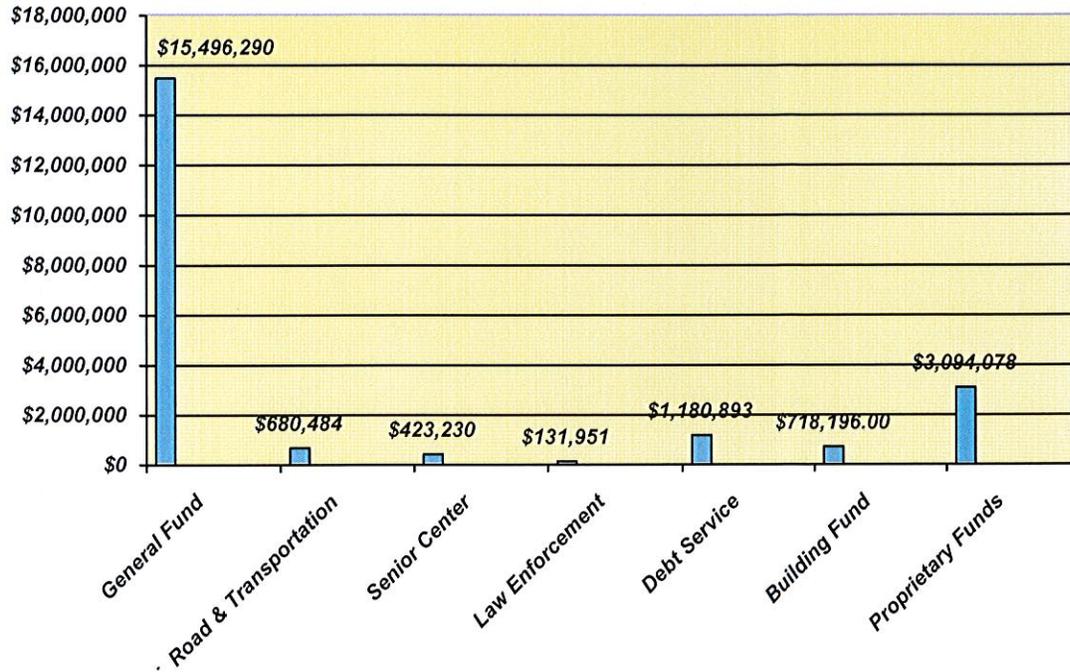
**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2015-16**

Capital Budget Policies

- 3) The City will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
 - a) Economic and neighborhood vitality
 - b) Infrastructure and heritage preservation
 - c) Capital projects which implement a component of an approved redevelopment plan
 - d) Projects specifically included in an approved replacement schedule
 - e) Projects which reduce the cost of operations. Projects which increase the cost of operations shall have identified trade-offs to support those additional costs.
 - f) Projects which significantly improve safety and reduce risk exposure.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2015-16**

2015-16 BUDGET-EXPENDITURES BY FUND

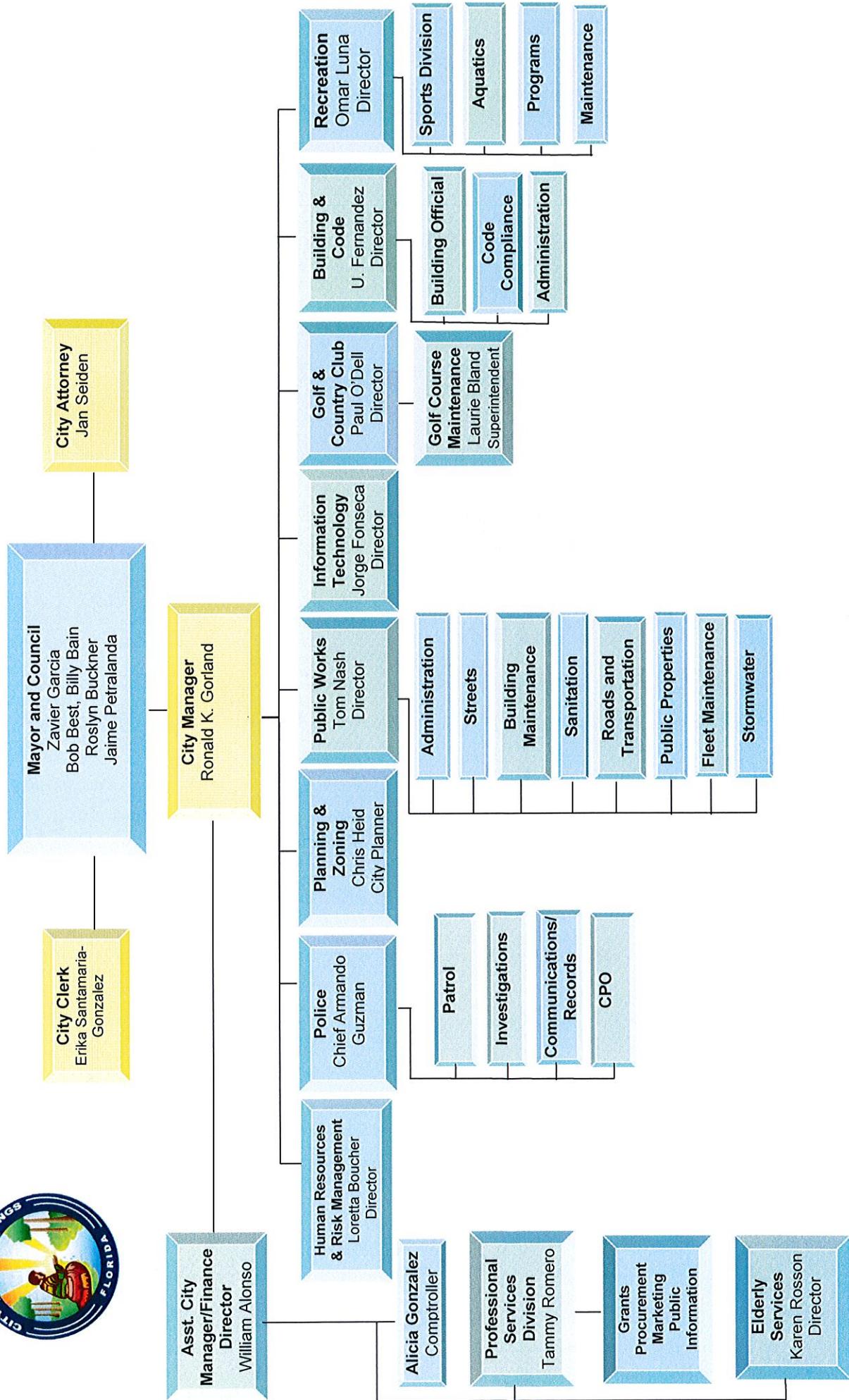


Budget Calendar

FY 2015-16 Budget Development Process & Tentative Timetable

DATE	ACTIVITY
May 11, 2015	City Manager holds initial budget preparation meeting with department heads & staff to distribute the FY2015-2016 budget workbooks. Council Chambers
June 1, 2015	Last day for departments to submit their FY2015-2016 budget request package including base, "wish-list" items, and revenue enhancement efforts or projects City receives preliminary taxable assessment for FY2015-16 from Property Appraiser.
June 2, 2015 thru June 5, 2015	Finance Department to review individual department budget submissions, meeting with Departments to fine tune and adjust submissions
June 16, 2015 thru June 19, 2015	City Manager meetings with individual operating departments to review and consult with department heads to evaluate spending levels - Finance to advise individual department of time/date
July 1, 2015	City Manager's Office receives the 2015 Certification of Taxable Values (DR-420) from Miami-Dade County's Property Appraiser's office; simultaneously, the Miami Springs Finance Department prepares adjustments to city-wide budget presentation
Thursday, July 30, 2015	Miami Springs City Council meets in special session to propose a tentative ad valorem property tax millage levels for operating & debt service for FY2015-16
July 31, 2015	Finance Department advises City Manager of proposed funding levels - making determination and recommends (if necessary) any budgetary cuts or adjustments Proposed ad valorem millage rates on Form DR-420 sent to Miami Dade County Tax Collector
July 27th, 2015 thru July 29th, 2015	Manager and Finance Director meet with individual Councilmembers to discuss and distribute the FY2015-16 Proposed Budget
August 3rd and 17 th , 2015	City Council holds special budget workshops to review individual departmental budget submissions, city-wide revenues, trends and other issues related to the fiscal operations of the City for FY2015-16 - all tentative and to be scheduled by Council
On or about August 24, 2015	County Property Appraiser's Office mails out notices of proposed tax bills to all property owners in Miami Springs
On or about September 7 th , 2015	The Tentative Budget will be posted online at the City's website at least two days before the first public budget hearing in accordance with Florida Statute s.200.065
Monday, September 14h, 2015	City Council to hold the first of two mandatory public hearings (as defined by State Statutes) to adopt tentative operating millage rates and operating budgets for FY - 2015-2016
Within 15 days of 1st hearing, Sept 21, 2015	Advertise the tentative millage and budgets; date, time and location for second public hearing in designated papers - <u>Rivers Cities Gazette</u>
Monday Sept 28, 2015	Second of two public hearings on the FY2014-2015 operating budgets held at which point Council adopts the final millage rate and corresponding budgets
Within 3 days of 2nd hearing Wednesday Sept. 30, 2015	Final adopted millage rates and operating budgets are forwarded to the County's Property Appraiser and Tax Collector no later than 5.00 PM
Within 30 days of the final hearing	City submits Certificate of Compliance [DR-487] to the Florida Department of Revenue in Tallahassee - confirming that the City was in compliance with Truth-in-Millage rules. Adopted Budget posted online at City website within 30 days of adoption.

City of Miami Springs Organizational Chart 2015 - 2016



POSITION CLASSIFICATION AND PAY PLAN
FISCAL YEAR 2015-16
CIVIL SERVICE/NON CIVIL SERVICE EMPLOYEES

POSITION	PAY GRADE	FY2015-16	
		PAY RANGE	
		MINIMUM	MAXIMUM
MAINTENANCE WORKER I	8A	22,992	38,440
PRO SHOP CLERK	8	22,992	34,089
CLERICAL ASSISTANT	9	23,612	35,013
EQUIPMENT OPERATOR	10	24,201	35,885
MAINTENANCE WORKER CREW LEADER	10	24,201	35,885
MAINTENANCE WORKER II	10A	24,201	38,440
REFUSE COLLECTOR	10A	24,201	38,440
TREE TRIMMER	10	24,201	35,885
RECREATION LEADER	10	24,201	35,885
REFUSE TRUCK DRIVER	13	26,060	41,396
HEAVY EQUIPMENT OPERATOR	14	26,715	42,437
ADMINISTRATIVE ASSISTANT I	15	27,382	40,606
BUILDING SPECIALIST I	15	27,382	40,606
MATERIALS MANAGEMENT CLERK	15	27,382	40,606
POLICE ADMINISTRATIVE SPECIALIST I	15	27,382	40,606
RECREATION SPECIALIST	15	27,382	40,606
HEAD LIFEGUARD	15	27,382	40,606
ACCOUNTING CLERK I	16	28,062	41,622
ACCOUNTING CLERK II	18	29,482	43,729
AUTOMATED EQUIPMENT OPERATOR	19A	30,226	49,216
BUILDING MAINTENANCE SPECIALIST	19	30,226	44,825
POLICE DISPATCHER I	19	30,226	44,825
POLICE DISPATCHER II	21	31,751	47,092
ACCOUNTING CLERK III	22A	32,547	51,701
ADMINISTRATIVE ASSISTANT II	22	32,547	48,264
BUILDING SPECIALIST II	22	32,547	48,264
BUILDING SPECIALIST III	22	32,547	48,264
ASSISTANT CITY CLERK	22	32,547	48,264
ADMINISTRATIVE ASSISTANT III	24A	34,198	52,675
RECREATION COORDINATOR	24	34,198	50,709
PARKS MAINTENANCE FOREMAN	24	34,198	50,709
POLICE ADMINISTRATIVE SPECIALIST II	24	34,198	50,709
SANITATION FOREMAN	24B	34,198	53,130
GOLF MAINTENANCE SUPERVISOR/FOREMAN	24	34,198	50,709
GOLF MAINTENANCE MECHANIC	24	34,198	50,709
OPERATIONS SUPERVISOR	26A	35,922	54,877
CODE COMPLIANCE OFFICER	26	35,922	53,279
POLICE COMMUNICATIONS SUPERVISOR	26	35,922	53,279
AQUATICS DIVISION SUPERVISOR	28	37,747	55,973
RECREATION MAINTENANCE SUPERVISOR	28	37,747	55,973
BUILDING AND CODE COMPLIANCE SUPERVISOR	29	38,356	56,406
* DEPUTY CITY CLERK	29	38,356	56,406
EXECUTIVE SECRETARY	29	38,356	56,406
PROCUREMENT SUPERVISOR	29A	38,356	58,098
HUMAN RESOURCES SPECIALIST	29	38,356	56,406
POLICE SENIOR EXECUTIVE ASSISTANT	30	38,356	56,406
SPECIAL EVENTS/PROGRAMS SUPERVISOR	31	42,130	62,047
HUMAN RESOURCES SPECIALIST II	31	42,130	62,047
* ASSISTANT INFORMATION TECHNOLOGY MANAGER	37	47,136	69,905
* GRANTS WRITER/PUBLIC INFORMATION SPECIALIST	37A	47,136	72,002
PROFESSIONAL SERVICES MANAGER	37	47,136	69,905
OPERATIONS SUPERINTENDENT	37	47,136	69,905
* GOLF MAINTENANCE MANAGER	40	49,767	73,805
* ELDERLY SERVICES DIRECTOR	40A	49,767	76,019
* ASSISTANT PUBLIC WORKS DIRECTOR	40	49,767	73,805
* ACCOUNTING SYSTEMS/FINANCE ANALYST	41	51,778	81,416
* CITY PLANNER	44	54,930	81,466
* POLICE LIEUTENANT	44P	62,669	91,110
* HUMAN RESOURCES DIRECTOR/RISK MANAGER	45	56,305	86,006
* COMPTROLLER	46	64,582	93,904
* INFORMATION TECHNOLOGY DIRECTOR	46	64,582	93,904
* POLICE CAPTAIN	46P	65,837	95,728
* GOLF & COUNTRY CLUB DIRECTOR	49	71,850	95,799
* BUILDING AND CODE COMPLIANCE DIRECTOR	49	71,850	95,799
* RECREATION DIRECTOR	49	71,850	95,799
* PUBLIC WORKS DIRECTOR	49	71,850	95,799
* CITY CLERK	49	71,850	95,799
* BUILDING OFFICIAL	50	74,817	112,227
* BUILDING OFFICIAL & CODE COMPLIANCE DIRECTOR	50	74,817	112,227
* FINANCE DIRECTOR	50	74,817	112,227
* CHIEF OF POLICE	50P	76,270	114,406
* ASSISTANT CITY MANAGER-FINANCIAL SERVICES	50M	84,125	125,489
* NON CIVIL SERVICE			

**ANALYSIS, GRAPHICS, AND SUPPLEMENTARY
INFORMATION**

BUDGET SUMMARY FOR FISCAL YEAR 2015-16 ALL FUNDS

	2012-13 Actual	2013-14 Actual	2014-15 Amended Budget	2015-16 Budget	% of Total	% Change from 2014-15
BEGINNING BALANCE	14,878,210	13,465,487	13,674,402	12,388,115		
REVENUES/SOURCES						
Taxes	5,823,022	6,669,201	6,977,607	7,103,405	33.9%	1.8%
Franchise Fees	873,906	940,553	875,000	945,000	4.5%	8.0%
Utility Taxes	1,758,170	1,808,208	1,681,000	1,809,000	8.6%	7.6%
Licenses and Fees	740,407	1,043,212	974,700	182,000	0.9%	-81.3%
Intergovernmental Revenues	2,678,326	2,581,943	2,699,687	2,775,828	13.2%	2.8%
Charges for Services	2,014,271	2,159,640	2,310,736	3,161,404	15.1%	36.8%
Fines and Forfeitures	576,014	519,211	462,682	474,000	2.3%	2.4%
Interest Income	7,526	14,976	12,500	14,000	0.1%	12.0%
Miscellaneous	299,922	281,477	270,036	294,620	1.4%	9.1%
Interfund Transfers	-	809,383	1,345,831	1,610,885	7.7%	19.7%
Sanitation Charges	2,251,759	2,257,719	2,346,945	2,347,000	11.2%	0.0%
Stormwater Charges	279,883.80	231,001	275,000	250,000	1.2%	-9.1%
Debt proceeds	641,062	2,254,580	5,640,011	-	0.0%	-100.0%
Total Revenues/Sources	17,944,269	21,571,104	25,871,735	20,967,141	100.0%	-19.0%
EXPENDITURES/USES						
General Government	2,385,340	3,109,515	8,411,570	2,389,965	11.0%	-71.6%
Public Safety	6,561,829	6,547,197	7,065,266	7,148,089	32.9%	1.2%
Public Services	2,261,029	2,422,872	2,293,444	2,402,420	11.1%	4.8%
Recreation & Culture	3,836,019	4,757,905	4,562,528	4,029,985	18.5%	-11.7%
Economic & Community Development	354,113	55,856	-	-	0.0%	0.0%
Debt Service	568,804	698,941	1,200,781	1,189,793	5.5%	-0.9%
Transfers to other funds	641,062	809,383	579,054	1,479,692	6.8%	155.5%
Sanitation Services	2,291,070	2,441,358	2,541,033	2,531,030	11.7%	-0.4%
Stormwater Services	457,726	519,162	504,346	554,149	2.6%	9.9%
Total Expenditures/Uses	19,356,992	21,362,189	27,158,022	21,725,122	100.0%	-20.0%
Excess(Deficit) of revenues over expenditures	(1,412,723)	208,915	(1,286,287)	(757,980)		
ENDING BALANCE	13,465,487	13,674,402	12,388,115	11,630,135		

BUDGET SUMMARY FOR FISCAL YEAR 2015-16 ALL GOVERNMENTAL FUNDS

	2012-13 Actual	2013-14 Actual	2014-15 Amended Budget	2015-16 Budget	% of Total	% Change from 2014-15
BEGINNING BALANCE	5,890,537	4,694,967	5,375,682	4,518,665		
REVENUES/SOURCES						
Taxes	5,823,022	6,669,201	6,977,607	7,103,405	38.7%	1.8%
Franchise Fees	873,906	940,553	875,000	945,000	5.1%	8.0%
Utility Taxes	1,758,170	1,808,208	1,681,000	1,809,000	9.8%	7.6%
Licenses and Fees	740,407	1,043,212	974,700	182,000	1.0%	-81.3%
Intergovernmental Revenues	2,678,326	2,581,943	2,699,687	2,775,828	15.1%	2.8%
Charges for Services	2,014,271	2,159,640	2,310,736	3,161,404	17.2%	36.8%
Fines and Forfeitures	576,014	519,211	462,682	474,000	2.6%	2.4%
Interest Income	7,526	13,893	12,000	13,500	0.1%	12.5%
Miscellaneous	299,922	282,560	270,036	294,620	1.6%	9.1%
Interfund Transfers	-	809,383	1,345,831	1,609,885	8.8%	19.6%
Proceeds from Debt	641,062	2,254,580	5,640,011	-		
Total Revenues	15,412,626	19,082,384	23,249,290	18,368,641	100.0%	-21.0%
EXPENDITURES/USES						
General Government	2,385,340	3,109,515	8,411,570	2,389,965	12.8%	-71.6%
Public Safety	6,561,829	6,547,197	7,065,266	7,148,089	38.4%	1.2%
Public Services	2,261,029	2,422,872	2,293,444	2,402,420	12.9%	4.8%
Recreation & Culture	3,836,019	4,757,905	4,562,528	4,029,985	21.6%	-11.7%
Economic & Community Development	354,113	55,856	-	-	0.0%	0.0%
Debt Service	568,804	698,941	1,194,445	1,180,893	6.3%	-1.1%
Transfers to other funds	641,062	809,383	579,054	1,479,692	7.9%	0.0%
Total Expenditures	16,608,196	18,401,670	24,106,307	18,631,043	100.0%	-22.7%
Excess(Deficit) of revenues over expenditures	(1,195,570)	680,715	(857,017)	(262,402)		
ENDING BALANCE	4,694,967	5,375,682	4,518,665	4,256,263		

CITY OF MIAMI SPRINGS
BUDGET SUMMARY FY 2015-16

	Actual FY13-14	Amended Budget FY14-15	Adopted Budget FY15-16	% Increase (Decrease) From FY 14-15 Budget
<u>General Fund:</u>				
Budgeted Revenues	\$ 15,739,003	\$ 15,568,496	\$ 15,496,290	-0.5%
Budgeted Expenditures	(15,167,698)	(15,485,405)	(15,496,290)	0.1%
Excess(deficit) revenues over exp	571,305	83,091	(0)	
Decrease(increase)in fund balance	(571,305)	(83,091)	0	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<u>Law Enforcement</u>				
Budgeted Revenues	\$ 99,200	\$ 3,000	\$ 1,500	-50.0%
Budgeted Expenditures	(176,762)	(367,762)	(131,951)	-64.1%
Excess(deficit) revenues over exp	\$ (77,562)	\$ (364,762)	\$ (130,451)	
<u>Road & Transportation</u>				
Budgeted Revenues	546,227	521,025	\$ 548,533	5.3%
Budgeted Expenditures	(831,004)	(601,073)	(680,484)	13.2%
Excess(deficit) revenues over exp	\$ (284,777)	\$ (80,048)	\$ (131,951)	
<u>Elderly Services</u>				
Budgeted Revenues	333,299	419,262	\$ 423,230	0.9%
Budgeted Expenditures	(333,299)	(419,262)	(423,230)	0.9%
Excess(deficit) revenues over exp	\$ (0)	\$ -	\$ -	
<u>Debt Service</u>				
Budgeted Revenues	698,761	1,194,445	\$ 1,180,893	-1.1%
Budgeted Expenditures	(698,941)	(1,194,445)	(1,180,893)	-1.1%
Excess(deficit) revenues over exp	\$ (179)	\$ -	\$ -	
<u>Capital Projects Fund</u>				
Budgeted Revenues	\$ 1,630,890	\$ 5,543,062	\$ -	-100.0%
Budgeted Expenditures	(1,141,730)	(6,038,360)	-	-100.0%
Excess(deficit) revenues over exp	\$ 489,160	\$ (495,298)	\$ -	
<u>Building Fund</u>				
Budgeted Revenues	\$ -	\$ -	\$ 718,196	0.0%
Budgeted Expenditures	-	-	(718,196)	0.0%
Excess(deficit) revenues over exp	\$ -	\$ -	\$ 0	
<u>Total Governmental</u>				
Budgeted Revenues	\$ 19,047,381	\$ 23,249,290	\$ 18,368,641	-21.0%
Budgeted Expenditures	(18,349,435)	(24,106,307)	(18,631,043)	-22.7%
Excess(deficit) revenues over exp	<u>697,946</u>	<u>(857,017)</u>	<u>(262,401)</u>	

BUDGET SUMMARY FOR FISCAL YEAR 2015-16 GENERAL FUND

	2012-13 Actual	2013-14 Actual	2014-15 Amended Budget	2015-16 Budget	% of Total	% Change from 2014-15
BEGINNING BALANCE	4,394,464	3,692,341	4,263,646	4,346,737		
REVENUES/SOURCES						
Taxes	5,823,021	6,669,201	6,977,607	7,103,405	45.8%	1.8%
Franchise Fees	873,906	940,553	875,000	945,000	6.1%	8.0%
Utility Taxes	1,758,170	1,808,208	1,681,000	1,809,000	11.7%	7.6%
Licenses and Fees	740,407	1,043,212	974,700	182,000	1.2%	-81.3%
Intergovernmental Revenues	1,990,594	1,851,894	1,946,297	2,017,494	13.0%	3.7%
Charges for Services	1,983,774	2,124,889	2,292,361	2,423,208	15.6%	5.7%
Fines and Forfeitures	526,592	421,708	462,682	474,000	3.1%	2.4%
Interest Income	5,389	12,042	9,000	12,000	0.1%	33.3%
Miscellaneous	277,807	243,453	252,900	277,420	1.8%	9.7%
Interfund Transfers	-	-	-	252,764	1.6%	100.0%
Proceeds from Debt	-	623,843	96,949	-	0.0%	0.0%
Total Revenues	13,979,661	15,739,003	15,568,496	15,496,290	100.0%	-0.5%
EXPENDITURES/USES						
General Government	2,385,340	2,253,344	2,373,210	2,389,965	15.4%	0.7%
Public Safety	6,396,489	6,370,435	6,697,504	6,550,705	42.3%	-2.2%
Public Services	1,755,072	1,591,867	1,692,371	1,721,936	11.1%	1.7%
Recreation & Culture	3,503,822	4,142,669	4,143,266	3,606,756	23.3%	-12.9%
Transfers to other funds	641,062	809,383	579,054	1,226,928	7.9%	111.9%
Total Expenditures	14,681,784	15,167,698	15,485,405	15,496,290	100.0%	0.1%
Increase(appropriated) fund balance	(702,123)	571,305	83,091	(0)		
ENDING BALANCE	3,692,341	4,263,646	4,346,737	4,346,737		

BUDGET SUMMARY FOR FISCAL YEAR 2015-16 ALL ENTERPRISE FUNDS

	2012-13 Actual	2013-14 Actual	2014-15 Amended Budget	2015-16 Budget	% of Total	% Change from 2014-15
BEGINNING NET ASSETS BALANCE	3,787,006	3,569,854	3,098,054	2,668,784		
REVENUES/SOURCES						
Charges for services	2,529,954	2,487,637	2,621,945	2,597,000	99.9%	-1.0%
Interest Income	1,689	1,083	500	500	0.0%	0.0%
Total Revenues	2,531,643	2,488,720	2,622,445	2,598,500	100.0%	-0.9%
EXPENDITURES/USES						
Administrative costs	1,503,672	1,547,481	1,535,674	1,011,841	32.7%	-34.1%
Operations and maintenance	433,164	471,146	506,449	672,338	21.7%	32.8%
Disposal and recycling costs	597,130	666,385	740,256	705,000	22.8%	-4.8%
Depreciation and amortization	210,006	267,318	263,000	271,000	8.8%	3.0%
Interest Expense	4,823	8,190	6,336	8,900	0.3%	40.5%
Total Expenditures/uses	2,748,795	2,960,520	3,051,715	3,094,078	100.0%	1.4%
Excess(Deficit) of revenues over expenditures	(217,152)	(471,800)	(429,270)	(495,578)		
ENDING NET ASSETS BALANCE	3,569,854	3,098,054	2,668,784	2,173,206		

CITY OF MIAMI SPRINGS
ENTERPRISE FUND BUDGET SUMMARY FY 2015-16

	Actual	Amended	Adopted	% Increase
	FY13-14	Budget	Budget	(Decrease)
		FY14-15	FY15-16	From FY 14-15
				Budget
<u>Sanitation</u>				
Revenues/Sources	\$ 2,257,719	\$ 2,346,945	\$ 2,348,000	0%
Operating Expenses	<u>(2,352,235)</u>	<u>(2,456,033)</u>	<u>(2,446,030)</u>	0%
Operating Profit(Loss)	(94,517)	(109,088)	(98,030)	-10%
Depreciation	<u>(89,122)</u>	<u>(85,000)</u>	<u>(93,000)</u>	9%
Net Income(loss)	<u>\$ (183,639)</u>	<u>\$ (194,088)</u>	<u>\$ (191,030)</u>	
<u>Stormwater</u>				
Revenues/Sources	\$ 231,001	\$ 275,500	\$ 250,500	-9%
Operating Expenses	<u>(340,966)</u>	<u>(332,682)</u>	<u>(377,049)</u>	13%
Operating Profit(Loss)	(109,965)	(57,182)	(126,549)	121%
Depreciation	<u>(178,196)</u>	<u>(178,000)</u>	<u>(178,000)</u>	0%
Net Income(loss)	<u>\$ (288,161)</u>	<u>\$ (235,182)</u>	<u>\$ (304,549)</u>	
<u>Total Enterprise</u>				
Revenues/Sources	\$ 2,488,720	\$ 2,622,445	\$ 2,598,500	-1%
Operating Expenses	<u>(2,693,202)</u>	<u>(2,788,715)</u>	<u>(2,823,078)</u>	1%
Operating Profit(Loss)	(204,482)	(166,270)	(224,578)	35%
Depreciation	<u>(267,318)</u>	<u>(263,000)</u>	<u>(271,000)</u>	3%
Net Income(loss)	<u>\$ (471,800)</u>	<u>\$ (429,270)</u>	<u>\$ (495,578)</u>	

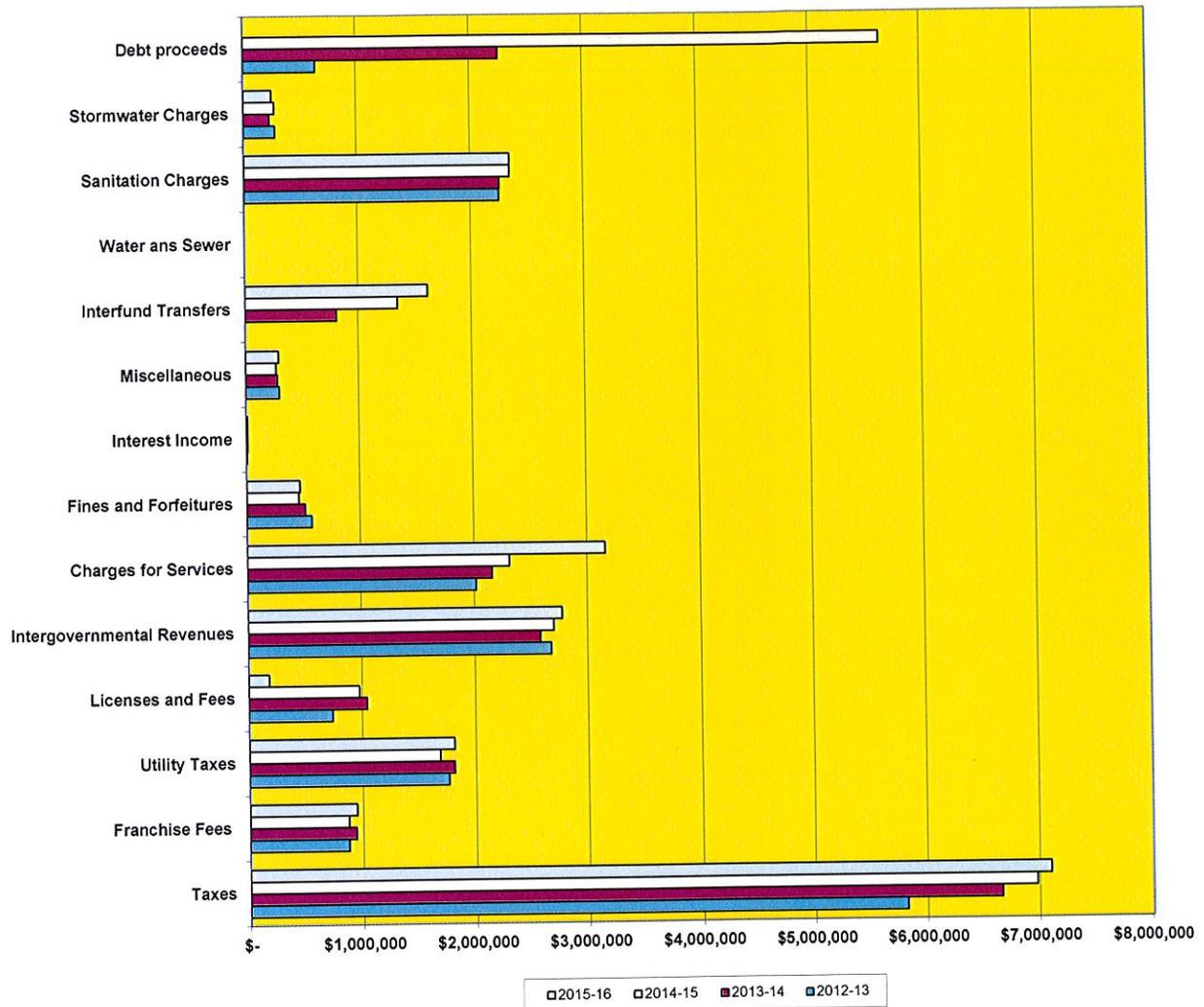
**CITY OF MIAMI SPRINGS
BUDGETED REVENUE FY 2015-16**

GENERAL FUND	\$15,496,290
 SPECIAL REVENUE FUNDS:	
<u>Road and Transportation Fund</u>	
People's Transportation Tax	531,333
Misc Funds	17,200
Total Road and Transportation	548,533
 Law Enforcement Trust Fund	 131,951
Building Operations Fund	718,196
Elderly Services (including \$176,229 in transfers from the General Fund)	423,230
Total Special Revenue Funds	1,821,910
 Debt Service Fund-G.O. Bonds	 1,180,893
 ENTERPRISE FUNDS:	
<u>Sanitation Fund</u>	
Residential/Recycling/Bulk	2,348,000
Appropriated Fund Balance	191,030
Total Sanitation Fund	2,539,030
 <u>Stormwater Fund</u>	
Residential/Commercial/Industrial Fees	250,000
Misc Income	500
Appropriated Fund Balance	304,549
Total Stormwater Fund	555,049
 Total All Funds	 \$ 21,593,171

CITY OF MIAMI SPRINGS
LISTING OF TOP EXPENDITURES - ALL FUNDS

	<u>FY2014-15</u> <u>Amended Budget</u>	<u>FY2015-16</u> <u>Budget</u>	<u>% of Total</u>	<u>% of Change</u> <u>From FY2014-15</u>
Salaries	\$ 7,597,657	\$ 8,210,820	37.8%	8.1%
Health Insurance Benefits	1,084,146	1,031,054	4.7%	-4.9%
Pension costs	1,000,820	1,072,518	4.9%	7.2%
Workmens Comp	423,723	401,653	1.8%	-5.2%
Other Employee Benefits	535,946	601,739	2.8%	12.3%
Total Salaries & Benefits	10,642,292	11,317,785	52.1%	6.3%
Capital Expenditures	690,980	450,378	2.1%	-34.8%
Debt Service Payments	1,200,781	1,189,793	5.5%	-0.9%
Depreciation/Amortization	263,000	271,000	1.2%	3.0%
Operating Supplies/Uniforms	787,775	747,511	3.4%	-5.1%
Contractual Services	2,107,437	2,038,726	9.4%	-3.3%
Waste Disposal	740,256	705,000	3.2%	-4.8%
Transfers to other funds	147,605	176,229	0.8%	19.4%
Liability insurance	380,486	379,631	1.7%	-0.2%
Professional Fees	424,983	432,900	2.0%	1.9%
Management fee paid by enterprise funds	530,000	530,000	2.4%	0.0%
Fleet Maintenance	342,697	424,850	2.0%	24.0%
Repairs and Maintenance	672,167	683,194	3.1%	1.6%
Other Misc Expenses	2,261,231	2,378,126	10.9%	5.2%
Total Budgeted Expenditures(All Funds)	21,191,690	21,725,122	100.0%	2.5%

Revenues All Funds



EXPENDITURE CATEGORY MATRIX FOR FY2015-16 BUDGET

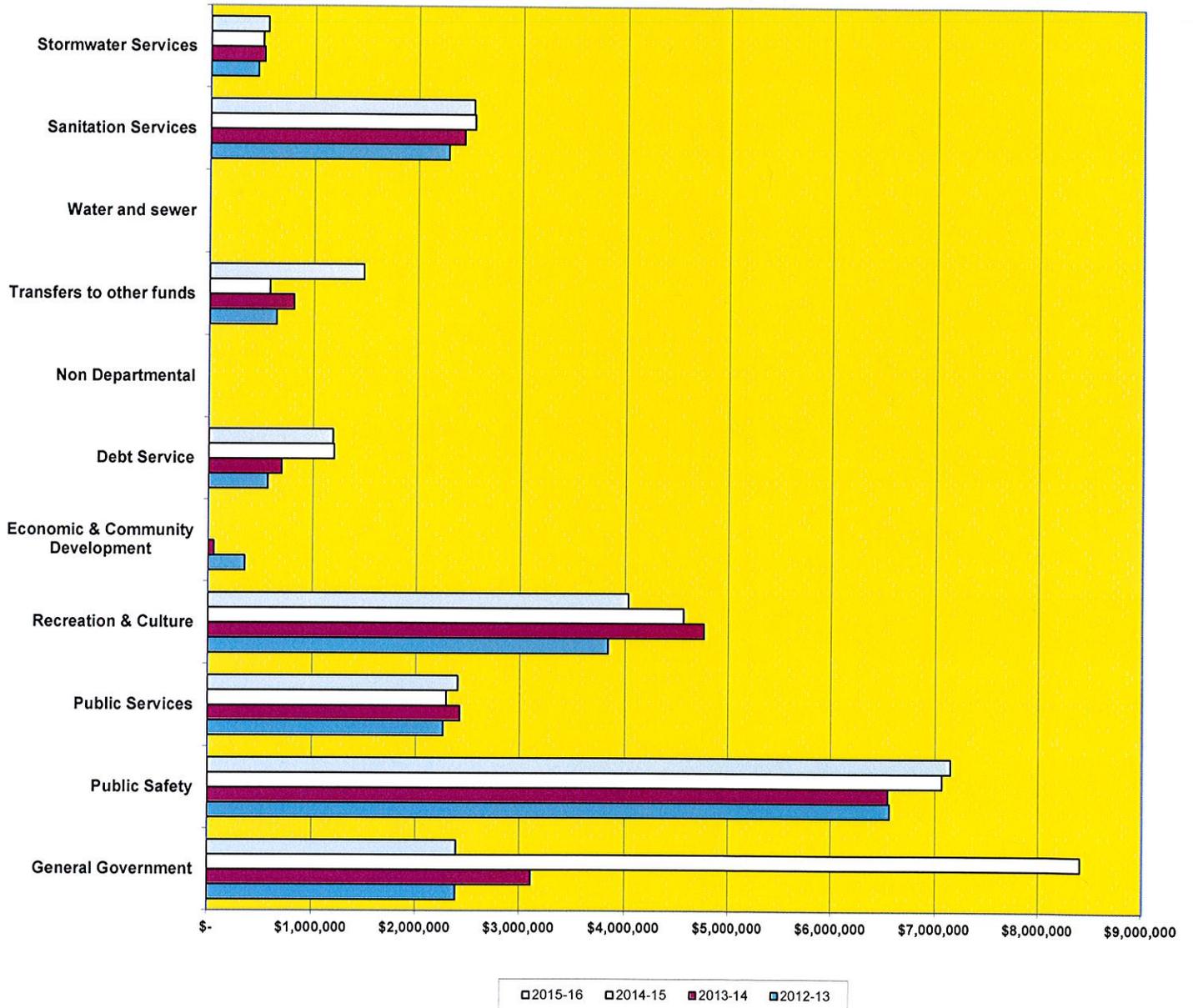
Allocation of Expenditures	Personnel Services	Operating Expenditure/ Expenses	Capital Outlay	Debt Service	Other Uses	Total
General Fund						
Mayor & City Council	35,075	115,196	-	-	-	150,271
Office of the City Manager	271,762	76,851	-	-	-	348,613
Office of the City Clerk	183,538	85,849	-	-	-	269,386
Office of the City Attorney	-	166,000	-	-	-	166,000
Human Resource Department	160,027	63,292	-	-	-	223,318
Finance /Budget	668,779	137,004	-	-	-	805,783
IT Department	172,901	169,101	-	-	-	342,002
Planning Department	66,806	17,785	-	-	-	84,591
Police Department	5,698,920	484,114	170,977	-	-	6,354,011
Police - School Guards	23,123	700	-	-	-	23,823
Code Compliance	154,890	17,981	-	-	-	172,871
Public Services - Administration	344,052	61,067	-	-	-	405,119
Public Services - Streets	109,877	268,544	-	-	-	378,421
Public Services - Properties	367,597	271,254	-	-	-	638,851
Public Services - Building Maintenance	62,231	155,364	52,950	-	-	270,545
Public Services - Fleet Maintenance	-	29,000	-	-	-	29,000
Recreation	750,724	599,496	90,000	-	-	1,440,220
Aquatics	127,716	48,325	-	-	-	176,041
Tennis	-	21,291	-	-	-	21,291
Park Maintenance	46,043	195,370	3,000	-	-	244,413
Golf-Administration	-	18,968	-	-	-	18,968
Golf-Pro Shop	282,334	269,144	-	-	-	551,478
Golf-Maintenance	197,240	826,910	-	-	130,193	1,154,344
Transfers to other funds	-	-	-	-	1,226,928	1,226,928
General Fund Total	9,723,635	4,098,608	316,927	-	1,357,121	15,496,290
% of General Fund	62.7%	26.4%	2.0%	0.0%	8.8%	100.0%
Road and Transportation Fund						
Streets & Sidewalks-Maintenance	73,682	474,851	131,951	-	-	680,484
Streets & Sidewalks-Infrastructure	-	-	-	-	-	-
Road & Transportation Fund Total	73,682	474,851	131,951	-	-	680,484
% of Road & Transportation	10.8%	69.8%	19.4%	0.0%	0.0%	100.0%
Senior Center fund						
Social Services	179,868	243,361	-	-	-	423,230
Senior Center Total	179,868	243,361	-	-	-	423,230
% of Senior Center	42.5%	57.5%	0.0%	0.0%	0.0%	100.0%
Building Department						
Public Safety	340,984	377,212	-	-	-	718,196
Building Department Total	340,984	377,212	-	-	-	718,196
% of Building Department	47.5%	52.5%	0.0%	0.0%	0.0%	100.0%
Debt Service						
General Debt Service	-	-	-	1,180,893	-	1,180,893
Debt Service Total	-	-	-	1,180,893	-	1,180,893
% of Debt Service	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%

EXPENDITURE CATEGORY MATRIX FOR FY2015-16 BUDGET

Allocation of Expenditures	Personnel Services	Operating Expenditure/ Expenses	Capital Outlay	Debt Service	Other Uses	Total
Sanitation Fund						
Garbage and Trash Collection	862,083	1,198,947	-	8,000	470,000	2,539,030
Sanitation Fund Total	862,083	1,198,947	-	8,000	470,000	2,539,030
% of Sanitation	34.0%	47.2%	0.0%	0.3%	18.5%	100.0%
Stormwater Fund						
Stormwater services	149,758	344,391	-	900	60,000	555,049
Stormwater Fund Total	149,758	344,391	-	900	60,000	555,049
% of Stormwater	27.0%	62.0%	0.0%	0.2%	10.8%	100.0%
Law Enforcement Fund						
Treasury & Justice Confiscated	-	130,451	1,500	-	-	131,951
Law Enforcement Fund Total	-	130,451	1,500	-	-	131,951
% of Law Enforcement	0.0%	98.9%	1.1%	0.0%	0.0%	100.0%
TOTAL 2015-16 BUDGET	11,330,009	6,867,821	450,378	1,189,793	1,887,121	21,725,122
% OF TOTAL 2015-16 BUDGET	52.2%	31.6%	2.1%	5.5%	8.7%	100.0%

Note: The following funds are not detailed in the Expenditure Category Matrix because they do not have a Proposed 2015-16 Budget: Capital Projects Fund, Hurricane Fund, Grants Fund, and the Police Grants fund.

Expenditures All Funds



CITY OF MIAMI SPRINGS
PERSONNEL COMPARISON BY DEPARTMENT
 Final

	FY 2013-14		FY 2014-15		FY 2015-16		Increase(decrease) from FY 2014-15	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Office of the City Manager	1.50	-	1.50	-	1.50	-	-	-
Office of the City Clerk	2.75	-	2.75	-	2.75	-	-	-
Human Resource Department	2.00	-	2.00	-	2.00	-	-	-
Finance & Budget Department	4.20	1.00	3.50	2.00	2.50	3.00	(1.00)	1.00
Finance-Professional Services	3.00	-	3.00	-	3.00	-	-	-
IT Department	2.00	-	2.00	-	2.00	-	-	-
Planning Department	1.25	-	1.25	-	1.25	-	-	-
Police Department	53.00	8.00	53.00	7.00	54.00	7.00	1.00	-
Building Department	4.00	8.00	4.00	9.00	5.00	8.00	1.00	(1.00)
Code Compliance	1.00	-	2.00	-	2.00	-	-	-
Public Services- Administration	4.00	-	4.00	-	5.00	-	1.00	-
Public Services - Streets	2.00	-	2.00	-	2.00	-	-	-
Public Services - Properties	6.00	-	5.00	-	7.00	-	2.00	-
Public Services - Building Maintenance	1.00	-	1.00	-	1.00	-	-	-
Recreation	7.00	43.00	6.00	43.00	6.00	43.00	-	-
Aquatics	-	25.00	-	25.00	2.00	25.00	2.00	-
Park Maintenance	-	-	1.00	-	1.00	-	-	-
Golf Course-Pro Shop	3.30	18.00	2.00	18.00	2.00	18.00	-	-
Golf Course-Maintenance	1.00	-	1.00	-	3.00	-	2.00	-
Road & Transportation Fund	1.00	-	1.00	-	1.00	-	-	-
Senior Center	1.00	7.00	1.00	7.00	1.00	8.00	-	1.00
Sanitation Fund	13.00	-	13.00	-	13.00	-	-	-
Stormwater Fund	3.00	-	3.00	-	3.00	-	-	-
TOTAL PERSONNEL	117.00	110.00	115.00	111.00	123.00	112.00	8.00	1.00

City of Miami Springs
Transfer From and Transfer To Schedule

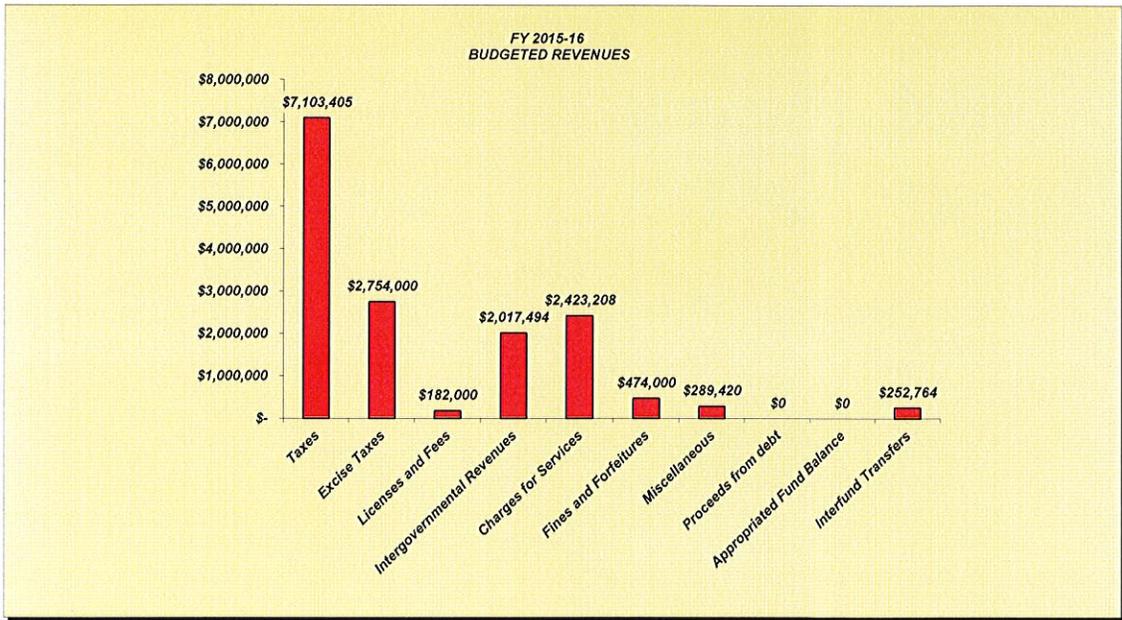
Fund	Transfer From	Transfer To
General Fund	1,357,121	782,764
Elderly Services		176,229
Debt Service		1,180,893
Building Fund*	252,764	-
Sanitation Fund*	470,000	
Stormwater Fund*	60,000	
	\$ 2,139,885	\$ 2,139,885

* Administrative charges paid to the General Fund

GENERAL FUND

**CITY OF MIAMI SPRINGS
SUMMARY OF GENERAL FUND REVENUES**

REVENUES	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget	FY15-16 Budget	% of Total	% Change from 2014-15
Taxes	\$ 5,823,021	\$ 6,669,201	\$ 6,977,607	\$ 7,103,405	45.8%	1.8%
Excise Taxes	2,632,077	2,748,761	2,556,000	2,754,000	17.8%	7.7%
Licenses and Fees	740,407	1,043,212	974,700	182,000	1.2%	-81.3%
Intergovernmental Revenues	1,990,594	1,851,894	1,946,297	2,017,494	13.0%	3.7%
Charges for Services	1,983,774	2,124,889	2,292,361	2,423,208	15.6%	5.7%
Fines and Forfeitures	526,592	421,708	462,682	474,000	3.1%	2.4%
Miscellaneous	283,196	255,495	261,900	289,420	1.9%	10.5%
Proceeds from debt		623,843	96,949	-	0.0%	-100.0%
Appropriated Fund Balance	702,123	571,305	83,091	-	0.0%	-100.0%
Interfund Transfers		-	-	252,764	1.6%	0.0%
Total Revenues	\$ 14,681,784	\$ 16,310,309	\$ 15,651,587	\$15,496,291	100.0%	-1.0%



**CITY OF MIAMI SPRINGS
REVENUE COMPARISON
GENERAL FUND**

Line Item Revenue	FY 12-13	FY 13-14	FY 14-15	FY 15-16	% of	% Change
	Actual	Actual	Budget	Proposed Budget	Total	from 2014-15
Ad Valorem Taxes - Current	5,823,022	6,653,974	\$ 6,897,607	\$ 7,023,400	45.32%	1.8%
Ad Valorem Taxes - Delinquent	-	15,227	80,000	80,005	0.52%	0.0%
Franchise Fees	873,906	940,553	875,000	945,000	6.10%	8.0%
Utility Service Taxes	1,096,401	1,209,894	1,071,000	1,199,000	7.74%	12.0%
Local Communications Tax	661,769	598,314	610,000	610,000	3.94%	0.0%
Occupational Licenses - City	79,136	72,758	75,000	75,000	0.48%	0.0%
Occupational Licenses - County	20,302	21,827	15,000	20,000	0.13%	33.3%
Building Permits	190,393	414,313	450,000	-	SEE NOTE A	0.0%
Electrical Permits	54,947	90,186	75,000	-	SEE NOTE A	0.0%
Plumbing Permits	29,124	47,490	50,000	-	SEE NOTE A	0.0%
Roofing Permits	49,901	68,744	55,000	-	SEE NOTE A	0.0%
Mechanical Permits	19,624	54,504	17,000	-	SEE NOTE A	0.0%
Zoning Fees	35,670	42,513	42,000	42,000	0.27%	0.0%
Certification of Completions	1,815	3,850	2,000	-	SEE NOTE A	0.0%
Structural Permits	19,750	26,260	20,000	-	SEE NOTE A	0.0%
POD Permit Fees	2,000	1,350	700	-	SEE NOTE A	0.0%
Other Permits	237,744	199,419	135,000	-	SEE NOTE A	0.0%
Misc plan Reviews	-	-	5,000	5,000	0.03%	0.0%
State Revenue Sharing	402,234	426,621	435,970	457,679	2.95%	5.0%
Alcoholic Beverage License	10,013	12,237	15,000	15,000	0.10%	0.0%
1/2-cent Sales Tax	949,575	1,003,119	1,049,058	1,106,608	7.14%	5.5%
Local Option Gas Tax	359,996	367,298	376,729	387,207	2.50%	2.8%
Gas Tax Rebate	9,552	8,775	11,000	11,000	0.07%	0.0%
School Crossing Guards	19,863	15,225	20,000	20,000	0.13%	0.0%
Summer Camp Activity Fees	16,675	22,545	18,000	18,000	0.12%	0.0%
Summer Camp	150,037	129,745	160,000	160,000	1.03%	0.0%
Fitness Room Membership	49,581	38,122	20,000	20,000	0.13%	0.0%
After School Program	41,069	38,126	32,000	32,000	0.21%	0.0%
Gym Admission Fees	-	-	3,000	3,000	0.02%	0.0%
Gym Rental	690	-	1,000	-	0.00%	-100.0%
Senior Center rental	-	-	1,250	1,200	0.01%	-4.0%
Water Polo/Aquatics Teams	12,715	11,215	5,000	-	0.00%	-100.0%
Swimming Pool Admissions/Lessons	83,566	68,538	7,200	52,300	0.34%	626.4%
Yoga	11,651	7,115	8,550	-	0.00%	-100.0%
Pool Rental	13,397	7,180	2,000	3,000	0.02%	50.0%
Get Fit Summer Camp	-	5,750	16,000	16,000	0.10%	0.0%
Vending Machines	2,092	1,460	3,000	3,000	0.02%	0.0%
Fireworks-VG	6,000	3,000	3,000	3,000	0.02%	0.0%
Pool Memberships	6,261	8,015	1,000	2,280	0.01%	128.0%
Aquatic Multipurpose Room Rental	-	-	-	6,400	0.04%	100.0%
Shade Area/Umbrella Rentals	-	-	-	21,600	0.14%	100.0%
Basketball fees	29,075	29,490	42,175	44,450	0.29%	5.4%
Other Annual Events	3,514	5,696	7,730	9,730	0.06%	25.9%
Pelican Theatre	10,132	8,985	20,000	20,000	0.13%	0.0%
Jazzercise	3,925	3,925	4,800	3,600	0.02%	-25.0%
Daddy/Daughter Dance	3,213	4,453	4,775	7,525	0.05%	57.6%
Green Fees	655,986	808,179	978,623	1,027,535	6.63%	5.0%
Cart Fees	90,936	51,640	68,630	72,062	0.47%	5.0%
Golf Merchandise/Food & Beverage Sales	51,785	84,070	113,941	100,771	0.65%	-11.6%
Range Fees	100,980	135,504	164,857	173,101	1.12%	5.0%
Misc. Club Rental/Lessons	7,426	7,832	9,694	23,266	0.15%	140.0%
GHIN Disabled Fees	138	-	1,200	1,200	0.01%	0.0%
Golf memberships	42,845	65,380	64,936	68,188	0.44%	5.0%
Miscellaneous Charges for Serv	10	-	-	-	0.00%	0.0%
Copies & Other Charges	2,510	2,481	3,000	3,000	0.02%	0.0%
Lien Search	14,767	17,050	15,000	15,000	0.10%	0.0%
Re-Occupancy Inspection fees	22,475	26,000	19,000	22,000	0.14%	15.8%
Clerk of the Court - Fines	117,255	133,357	138,482	138,000	0.89%	-0.3%
Code Enforcement tickets	23,025	23,800	15,000	25,000	0.16%	66.7%
Disabled Parking tickets	9,184	-	9,200	11,000	0.07%	19.6%
Administrative Fee-Red Light hearings	-	9,721	19,540	15,000	0.10%	-23.2%
Police Grants-Byrne Grant	2,803	2,684	15,000	5,000	0.03%	-66.7%
Other Grants	262,171	15,936	-	-	0.00%	0.0%
Interest - Investments	4,046	10,102	7,000	10,000	0.06%	42.9%

**CITY OF MIAMI SPRINGS
REVENUE COMPARISON
GENERAL FUND**

Line Item Revenue	FY 12-13	FY 13-14	FY 14-15	FY 15-16	% of	% Change
	Actual	Actual	Budget	Proposed Budget	Total	from 2014-15
Interest - Tax Collections	1,343	1,940	2,000	2,000	0.01%	0.0%
Rent - Metro Fire	11,696	12,724	15,000	14,000	0.09%	-6.7%
Rent - Dade Co. Library	8,253	8,253	8,300	8,300	0.05%	0.0%
Rent - Bus Benches	4,284	4,369	4,300	4,400	0.03%	2.3%
Recreational Activities	16,529	17,836	12,000	12,000	0.08%	0.0%
Sprint Tower	72,624	92,108	90,000	93,000	0.60%	3.3%
Nextel	6,749	-	6,800	-	0.00%	-100.0%
Metro PCS	8,540	8,881	8,500	9,000	0.06%	5.9%
Surplus sale of equipment	47,690	40,280	40,000	42,220	0.27%	5.6%
Other Miscellaneous	95,637	85,019	67,500	90,000	0.58%	33.3%
Red Light Fines	377,128	254,830	300,000	300,000	1.94%	0.0%
Returned check charges	266	353	-	500	0.00%	100.0%
Code Enforcement Liens	250	5,925	500	4,000	0.03%	700.0%
ITF - Building Fund	-	-	-	252,764	1.63%	0.0%
ITF - Sanitation Admin Fee	470,000	470,000	470,000	470,000	3.03%	0.0%
ITF- Stormwater Adim Fee	60,000	60,000	60,000	60,000	0.39%	0.0%
Appropriated Fund Balance	-	-	44,380	-	0.00%	-100.0%
Proceeds from Debt	-	623,843	96,949	-	0.00%	-100.0%
TOTALS >>>	\$13,979,661	\$15,767,908	\$ 15,612,876	\$ 15,496,290	100.00%	-0.7%

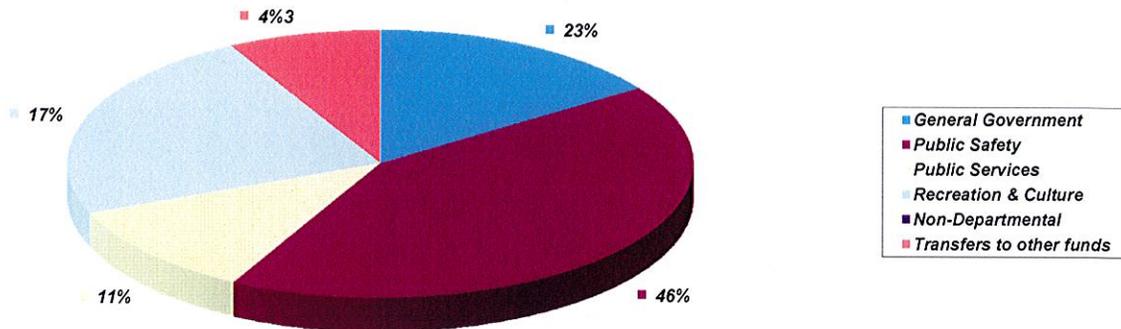
CITY OF MIAMI SPRINGS
LISTING OF TOP EXPENDITURES-GENERAL FUND

	FY2014-15	FY2015-16		% of Change
	<u>Amended Budget</u>	<u>Budget</u>	<u>% of Total</u>	<u>From FY2014-15</u>
Salaries	\$ 6,486,672	\$ 7,066,365	45.6%	8.9%
Health Insurance Benefits	858,065	846,059	5.5%	-1.4%
Pension costs	878,523	978,474	6.3%	11.4%
Workmens Comp	342,290	316,725	2.0%	-7.5%
Other Employee Benefits	466,730	516,011	3.3%	10.6%
Total Salaries & Benefits	9,032,280	9,723,635	62.7%	7.7%
Capital Expenditures	444,262	316,927	2.0%	-28.7%
Debt Service Payments	562,044	1,180,893	7.6%	110.1%
Operating Supplies/Uniforms	540,552	533,124	3.4%	-1.4%
Contractual Services	1,093,730	1,022,570	6.6%	-6.5%
Utilities	430,041	391,198	2.5%	-9.0%
Transfers to other funds	147,605	176,229	1.1%	19.4%
Liability insurance	306,038	307,012	2.0%	0.3%
Professional Fees	336,940	372,555	2.4%	10.6%
Fleet Maintenance	168,929	135,450	0.9%	-19.8%
Repairs and Maintenance	321,449	369,644	2.4%	15.0%
Other Misc Expenses	1,704,883	967,055	6.2%	-43.3%
Total Budgeted Expenditures	15,088,753	15,496,290	100.0%	2.7%

**CITY OF MIAMI SPRINGS
EXPENDITURES BY CLASS**

	FY2012-13 <u>Actual</u>	FY2013-14 <u>Actual</u>	FY2014-15 <u>Amended Budget</u>	FY2015-16 <u>Budget</u>	% of Change <u>From FY2014-15</u>
General Government	\$ 2,385,340	\$ 2,253,344	\$ 2,379,960	\$ 2,389,965	0.4%
Public Safety	6,396,489	6,370,435	6,258,370	6,550,705	4.7%
Public Services	1,755,072	1,591,867	1,700,771	1,721,936	1.2%
Recreation & Culture	3,503,822	4,142,670	4,170,598	3,606,756	-13.5%
Non-Departmental	-	-	-	-	0.0%
Transfers to other funds	641,062	809,383	579,054	1,226,928	111.9%
Sub-Totals	\$ 14,681,784	\$ 15,167,699	\$ 15,088,753	\$ 15,496,290	2.7%
Increase(appropriated) fund balance	(702,122)	571,305	190,462	-	-100.0%
Totals	\$ 13,979,662	\$ 15,739,004	\$ 15,279,215	\$ 15,496,290	1.4%

FY 2015-16 Expenditures by Class



**CITY OF MIAMI SPRINGS
EXPENDITURES BY DEPARTMENT**

<u>Department</u>	FY 2012-13 <u>Actual</u>	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Amended Budget</u>	FY 2015-16 <u>Budget</u>	<u>% Change From FY2014-15</u>
Mayor & City Council	\$ 96,720	\$ 118,424	\$ 157,695	\$ 150,271	-4.7%
Office of the City Manager	354,013	354,558	354,311	348,613	-1.6%
Office of the City Clerk	280,342	226,228	310,013	269,386	-13.1%
Office of the City Attorney	165,986	159,454	171,000	166,000	-2.9%
Human Resource Department	206,798	211,616	209,474	223,318	6.6%
Finance /Budget	804,559	794,800	740,253	805,783	8.9%
IT Department	349,639	307,498	335,516	342,002	1.9%
Planning Department	127,284	80,764	101,698	84,591	-16.8%
Police Department	5,795,972	5,742,398	6,102,816	6,354,011	4.1%
Police - School Guards	19,724	18,412	23,471	23,823	1.5%
Code Compliance	580,793	609,625	132,083	172,871	30.9%
Public Services - Administration	346,040	354,580	386,876	405,119	4.7%
Public Services - Streets	369,739	351,735	408,985	378,421	-7.5%
Public Services - Properties	690,780	586,011	582,227	638,851	9.7%
Public Services - Building Maintenance	312,404	267,037	261,428	270,545	3.5%
Public Services - Fleet Maintenance	36,108	32,504	61,255	29,000	-52.7%
Recreation	1,484,027	1,275,603	2,045,376	1,440,220	-29.6%
Aquatics	242,946	268,229	103,653	176,041	69.8%
Tennis	25,172	18,744	48,183	21,291	-55.8%
Park Maintenance	108,449	97,495	227,300	244,413	7.5%
Golf Administration	22,319	22,894	20,062	18,968	-5.5%
Pro Shop	574,059	621,319	545,865	551,478	1.0%
Golf Maintenance	1,046,849	1,838,385	1,180,159	1,154,344	-2.2%
Total	\$14,040,722	\$14,358,316	\$14,509,699	\$14,269,362	-1.7%
Transfers to other funds	641,062	809,383	579,054	1,226,928	111.9%
Increase(appropriated) fund balance	(702,122)	571,305	190,462	-	-100.0%
Total	\$13,979,662	\$15,739,004	\$15,279,215	\$15,496,290	1.4%

City Council

Mission Statement

The mission of the City Council is to provide leadership and direction for the City, to assure the present and future fiscal integrity of the municipal government, to represent the short and long-term interests of the City, and to promote quick, courteous responses to residents' concerns.

City Council

The City Council of the City of Miami Springs is comprised of an elected Mayor and four elected Council members. These individuals serve in the capacity of elected officials for the voters of the City and act as the legislative body of the municipality. Terms are for two years and members may serve for four consecutive terms.

The body is elected to lead, direct and provide policy for the administration. Additionally, the body is responsible to establish laws, regulations, set millage rates, adopt budgets, appropriate funds and other legislative matters. To ensure continuity, the Council appoints citizens to serve as advisors to permanent boards, two retirement systems and various ad hoc advisory committees.

Regular Council meetings are held the second and fourth Mondays of each month excluding July. Special sessions are also held in August to discuss budget and other matters of critical importance.

Goals

Represent the citizens of Miami Springs in an effective and efficient manner through policy making that meets and anticipates the needs of the City.

Enhance community spirit and promote community involvement through use of City boards and committees.

Objectives

Meet regularly to discuss and decide current issues within the City and allow citizens a forum to participate in the policies affecting their City.

Support all City boards and committees and ensure that all vacant posts are filled.

2014-15 Accomplishments

Awarded a contract to Lunacon for the construction of the new aquatic facility

Approved the aquatic center facility financing note and terms

Adopted an additional Senior Citizen Homestead Exemption

Completed the Golf Cart Suitability Study

City Council

2015-16 Budget Highlights

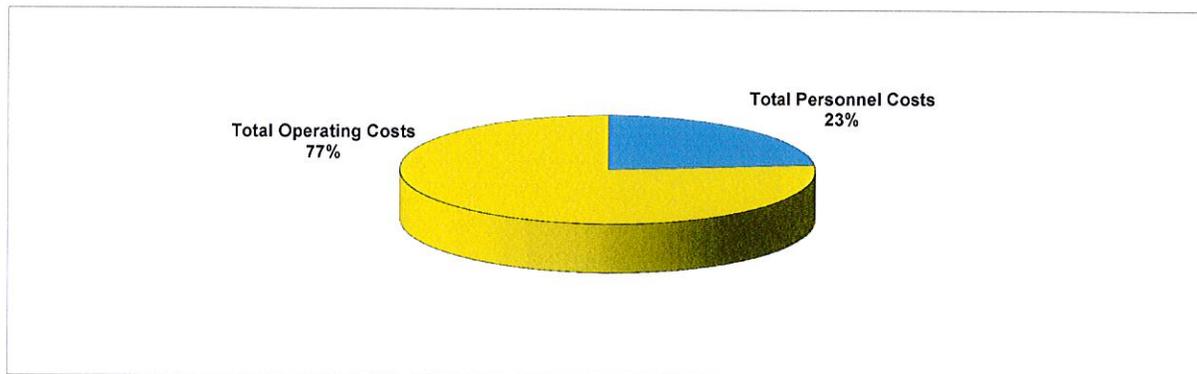
- Proposed budget is \$674 or 0.45% lower than FY2014/2015.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$150,271</u>
Net cost of Department	<u>\$150,271</u>
- The Promotions line item is a lump sum of \$83,550 to be allotted during the year as follows:
 1. \$43,750 will be allocated during the year for the following events:

Stafford Golf Tournament	(\$2,000)
River Cities Festival	(\$7,500)
Car shows (2)	(\$3,000)
City events	(\$8,000)
Fla League 89 th anniversary ad	(\$1,000)
Miami Dade Installation Dinner ad	(\$1,250)
Employee Holiday Dinner	(\$3,000)
Police Appreciation Dinner	(\$6,500)
Optimist BarBQ	(\$2,000)
City's 90 th Birthday Celebration	(\$9,500)
 2. \$35,000 has been allocated to the Curtis Mansion to assist with their annual operating costs.
 3. \$4,800 has been allocated to the Historic Museum for storage costs (\$400 per month for 12 months)

**MAYOR AND CITY COUNCIL
Expenditure Detail**

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Executive Salaries	\$31,675	\$31,800	\$31,800	\$31,800	21.2%	0.0%
Payroll Taxes	2,423	2,433	2,433	\$2,433	1.6%	0.0%
Workers' Compensation	827	380	842	843	0.6%	0.1%
Total Personnel Costs	\$ 34,925	\$ 34,613	\$ 35,075	\$ 35,075	23.3%	0.0%
OPERATING						
Professional Services		2,500	26,000	-	0.0%	-100.0%
Travel & Related Costs	7,772	5,491	9,150	10,000	6.7%	9.3%
Telephone			-	3,576	2.4%	100.0%
Rentals & Lease	12,000	11,000	-	-	0.0%	0.0%
Promotions & Donations	21,344	50,296	67,000	83,550	55.6%	24.7%
Misc. Expenses	1,910	874	2,850	2,950	2.0%	3.5%
Operating Supplies	5,244	1,388	1,850	1,000	0.0%	100.0%
Dues, Memberships & Subsc.	3,171	2,866	3,400	3,400	2.3%	0.0%
Training & Education	-	-	2,000	-		-100.0%
Printing and binding	2,069	1,178	2,230	2,480	1.7%	11.2%
Office Supplies	1,100	76	900	1,000	0.7%	11.1%
Contractual Services	7,185	8,142	7,240	7,240	4.8%	0.0%
Total Operating Costs	\$ 61,795	\$ 83,811	\$ 122,620	\$ 115,196	76.7%	-6.1%
CAPITAL OUTLAY						
Machinery & Equipment	-	-	-	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 96,720	\$ 118,424	\$ 157,695	\$ 150,271	99.7%	-4.7%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Mayor	1	1	1	1	20.0%	0.0%
City Council Members	4	4	4	4	80.0%	0.0%
DEPARTMENT TOTAL	5	5	5	5	100.0%	0.0%

City Clerk

Mission Statement

The mission of the City Clerk's office is committed to serving the public, the City Council, and all City Departments by striving for excellence in the preservation and management of all City records and assist in the accessibility to Public Records; to conduct all City Clerk related services with accuracy in a courteous and expeditious manner, providing the means for citizens to participate in local government.

City Clerk

The Office of the City Clerk is responsible for officially maintaining all records and minutes of the City.

The Office of the City Clerk is responsible for conducting all City elections (F.S.S.106 and City Charter 8.02(1) and for preserving all permanent records, ordinances, resolutions, proclamations, minutes, contracts, historical documents and other official records in compliance with F.S.S. chapter 119 and Charter 8.02 (4).

The City Clerk serves as Records Management Liaison Officer (RMLO) to all City departments as needed. With the Mayor and City Manager, the Clerk attests to all official City documents and records the appropriate document with the Clerk of the Court (Charter 8.02).

The City Clerk's office attends, records and transcribes minutes of all City Council meetings, in a timely fashion, as well as a summary of actions for proper follow-up by all departments. The City Clerk also provides notary, information and referral services to the general public to enhance community relations.

Goals

Provide for and ensure the accurate and unbiased compilation and maintenance of the legislative history of the official actions and documents of the City of Miami Springs.

To serve as a principal contact for citizen inquiries and inform the residents of the actions of the City using the most current means and methods.

To develop a records management program that will benefit the City staff in order to easily locate documents to improve day to day operations.

Initiate an internal City Clerk's newsletter for City staff to be informed on Council actions and legislative activities.

Establish an annual reporting system for the dissemination of accomplishments and challenges for the City Clerk's Office.

Objectives

Compile and distribute all agenda documents for the City Council meetings, special meetings, and advisory boards and transcribe accurate minutes of all proceedings.

Create and maintain accurate minutes and notes of all meetings held by the City Council in its legislative and in its quasi-judicial capacity

Publish and post all notices of public proceedings as required by law

Act as the records custodian for the City and disseminate information to the public as necessary.

Serve as Supervisor of Elections for the City's local election.

Objectives (continued)

Continue to maintain an organized public records management system, utilizing document imaging as appropriate, in order to provide public records in a timely and reasonable manner.

Continue to administer the review the codification of the City Charter and Code through contract with Municipal Code Corporation.

Continue to provide assistance to all Departments concerning City needs.

2014-15 Accomplishments

- Supervised the April 7, 2015 Miami Springs General Election.
- Continued the paperless agenda system to replace the paper agenda packets.
- Provided secretarial support to the City Attorney.
- Ordered publication of two new supplement for the Code of Ordinances.
- Researched records and provided extensive information to the City Attorney, Administration, Department Heads and general public.
- Processed over 450 public record requests.
- Notarized 850 documents for residents and other citizens.
- Implemented a records management program in the Clerk's Department that will eventually be used city-wide.
- Researched and implemented the new audio and visual system in the Council Chambers.

2015-16 Budget Highlights

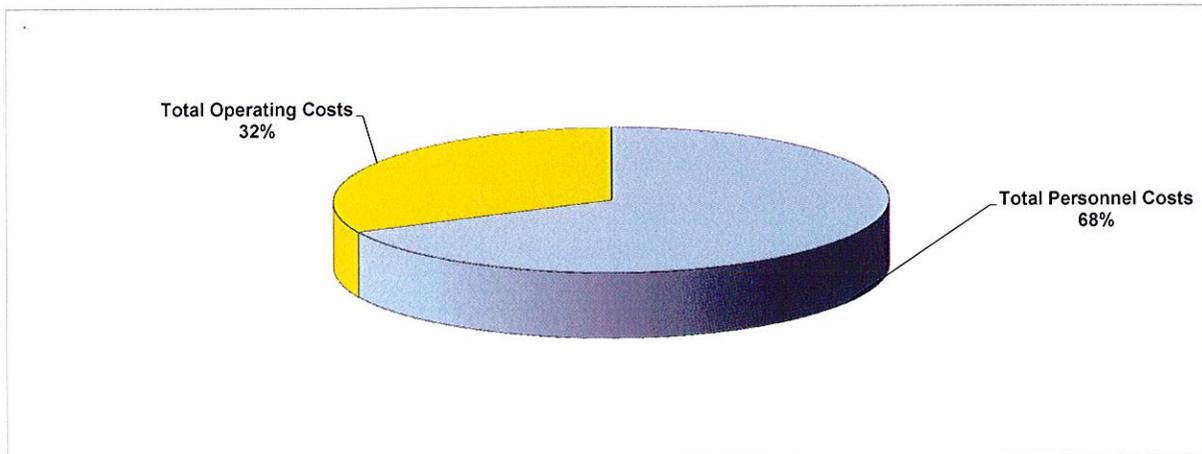
- Proposed budget is \$ 40,627 or 13% lower than FY2014/2015.
- Budget includes \$20,000 in contractual services and \$6,000 in advertising for the 2017 city election.

▪ Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$269,386</u>
Net cost of Department	<u>\$269,386</u>

OFFICE OF THE CITY CLERK
Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 160,819	\$ 128,497	\$ 157,484	\$ 143,557	53.3%	-8.8%
Part Time Year Round	14,870	-	-	-	0.0%	0.0%
Overtime	1,899	1,531	1,500	-	0.0%	-100.0%
Payroll Taxes	13,856	9,947	10,066	10,075	3.7%	0.1%
Pension & Retirement	252	8,837	14,633	16,829	6.2%	0.0%
Health Insurance	13,035	15,978	26,595	12,718	4.7%	-52.2%
Workers' Compensation	406	172	394	359	0.1%	-8.9%
<i>Total Personnel Costs</i>	\$ 205,137	\$ 164,962	\$ 210,672	\$ 183,538	68.1%	-12.9%
OPERATING						
Contractual Services	32,300	28,885	33,573	28,500	10.6%	-15.1%
Travel & Related Costs	58	1,383	2,000	2,000	0.7%	0.0%
Telephone	639	992	337	1,056	0.4%	213.4%
Rentals and leases	4,490	2,957	3,000	3,000	1.1%	0.0%
Repairs & Maintenance	3,448	2,760	3,565	7,600	2.8%	113.2%
Printing & Binding	4,992	3,815	6,630	6,630	2.5%	0.0%
Postage	503	339	481	474	0.2%	-1.5%
Advertising & Promotions	9,679	3,205	22,000	16,000	5.9%	-27.3%
Office Supplies	3,491	4,076	5,600	5,600	2.1%	0.0%
Operating Supplies	4,919	4,494	6,179	6,000	2.2%	-2.9%
Dues, Memberships & Subsc.	1,346	1,465	2,640	2,640	1.0%	0.0%
Training & Education	750	1,625	1,550	1,675	0.6%	8.1%
Liability Insurance	2,676	2,724	3,869	3,287	1.2%	-15.0%
Vehicle registration & Tag	1,218	1,075	-	-	0.0%	0.0%
Internet Access	942	1,472	1,817	1,387	0.5%	-23.7%
<i>Total Operating Costs</i>	\$ 71,451	\$ 61,267	\$ 93,241	\$ 85,849	31.9%	-7.9%
CAPITAL OUTLAY						
Machinery & Equipment	4,025	-	6,100	-	0.0%	0.0%
<i>Total Capital Outlay</i>	\$ 4,025	\$ -	\$ 6,100	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 280,613	\$ 226,229	\$ 310,013	\$ 269,386	100.0%	-13.1%



Personnel Summary						
	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
City Clerk	1	1	1	1	36.4%	0.0%
Deputy City Clerk	1	1	1	1	36.4%	0.0%
Administrative Assistant I	0	0	0.75	0.75	27.3%	0.0%
<i>Total of Full-time employees</i>	2	2	2.75	2.75	100.0%	0.0%
Part Time Employees	0.5	0.5	0.0	0.0	0.0%	0.0%
DEPARTMENT TOTAL	2.5	2.5	2.75	2.75	100.0%	0.0%

OFFICE OF THE CITY CLERK PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
Outputs				
Council Paper Agenda Packets	200	54	0	0
Council Electronic Agenda Packets	0	31	37	35
Public Records Request Processed	473	395	305	350
Legal Ads Published	67	42	35	35
Council Meetings Attended	21	31	37	35
Council Minutes Transcribed	21	31	37	30
Board Minutes Transcribed			15	15
Summary Actions Prepared	18	14	0	0
Bid Openings Witnessed	2	3	12	15
Elections Supervised	0	1	1	0
Documents Notarized	418	882	890	850
Codified Ordinance Supplements	1	2	2	2
Ordinances Adopted	8	13	8	10
Resolutions Adopted	20	32	20	25
Vehicle Tag and Title Applications	1	5	0	0
Newsbulletin Preparation	0	12	12	12
Advisory Board Meetings Attended	34	25	26	30
Advisory Board Meetings Transcribed	34	25	26	30
Advisory Board - Attendance Reports	8	12	12	12
Proclamations, Certificates and Awards	42	63	47	50
Public Notices Posted	0	62	60	50
Release of Liens Executed	0	0	20	20
Number of Documents Scanned	0	0	4568	15000
Number of Videos Duplicated (meetings)	0	0	22	22
Website Updates	0	0	30	40
Effectiveness				
Records requests fulfilled within a reasonable amount of time	95%	95%	95%	95%
Council minutes transcribed and prepared for approval before the next Council meeting	100%	100%	100%	100%
Council minutes made available on website within two days after approval Council approval	100%	95%	95%	95%
Efficiency				
Council Agendas prepared per year	21	33	37	37
Average number of pages of minutes transcribed per year	504	287	230	250

* Paperless Agenda Packets

City Manager

Mission Statement

In order to ensure the Quality of Life the residents of Miami Springs have historically enjoyed, the Mission of the Office of the City Manager is to protect that quality and manage change through the following:

To provide the most effective means of implementing the policies of the City Council and delivering personalized services to the residents of Miami Springs, all within a budget that emphasizes fiscal constraint; to direct and oversee the activities of the various department directors to ensure the activities of their staff reflect this vision; and to foster an atmosphere that inspires creative solutions to the various issues we face daily.

City Manager

The authority of this office is established and governed by Article IV of the Charter. The City Manager is deemed the Chief Administrative Officer of the City and, as such, is responsible for implementing the policies and directives of the will of the majority of the City Council. This involves daily contact with the heads of the various city departments, to assure their follow through on such implementation.

Responsibilities of this Office include but are not limited to: assuring adherence to all rules, regulations and policies; preparation and submission of an annual operating budgets to support the activities of the various departments; ensure the fiscal health of the City; and to monitor all major activities such as outside contracts, administrative positions, major capital projects, and the directives of the majority vote of the Mayor and City Council.

The City Manager serves on several boards, and attends meetings of advisory boards when required. The Manager is also required to attend meetings on behalf of the City from time to time outside the City to protect and promote the City's interests.

Goals

Provide effective and professional administration of polices and programs established by the City Council.

Provide leadership in the daily administration of the City government and assure fair, friendly and consistent treatment to all employees, residents and other customers of the City.

To continue to pursue the improvement of existing recreation facilities and identify those facilities that have outlived their useful life.

To continue to work with the Council on our strategic plan so that the City may engage in longer term planning and budgeting for future growth.

To continue to reduce personnel costs and plan ahead to replace and reorganize our future senior cadre with recognition to our departing senior cadre (DROP) replacing them only as required leaning heavily on our next tier of future managers.

To complete construction of the new pool on time and on budget.

Objectives

Review all agenda items submitted by the departments for Council approval.

Research issues and provide additional information to Council to ensure policies and directives are based on the best and most accurate information available.

City Manager

Objectives (continued)

Consult with the City Attorney on a regular basis to insure that proposed courses of action are within the law.

Provide timely response to questions and concerns of residents.

Hire individuals who understand the importance of working cooperatively and effectively with the residents.

Consider minimal rate increases in revenue producing activities such as the driving range, cart rentals, greens fees, aquatic center admissions, tennis center admissions, etc., so that the users of these facilities share a greater cost for such use.

Review all current policies, procedures and memberships to guarantee that all revenues are collected and recorded appropriately.

Continue in a more pro-active role with our new downtown improvements consultant to market our commercial district on NW 36th Street to a broader audience.

Meet with business and property owners of our commercial districts to listen to their concerns and identify those areas where the City can be of assistance.

Review all past marketing and revitalization studies to glean the proper information common to each as they relate to the formulation of solutions proffered by the downtown improvements consultant.

Finalize a comprehensive plan for our recreation facilities that will best achieve a maximization of personnel and minimize the duplication of functions.

Work with the American Red Cross and examine the operational issues that will be associated with the use of recreation facilities as disaster shelters.

City Manager

2014-15 Accomplishments

- At the end of the 2014 fiscal year the city's final numbers were below budget which provided a surplus that increased our reserves. It is expected that another surplus will be provided at the end of FY2015.
- Conducted a search and hired a new Police Chief and subsequent organizational changes within the department.
- Conducted a search and hired a new full time Building Official.
- Re-organized the Building and Code Department.
- Facilitated the construction of the new aquatic center and necessary financing.
- Negotiated a new three year contract with the FOP.
- Circle renovations (paving, cross walks, sidewalks)
- Stafford Field re-grassing
- Developed a "succession plan" to replace the over 25 employees currently in the DROP plan.

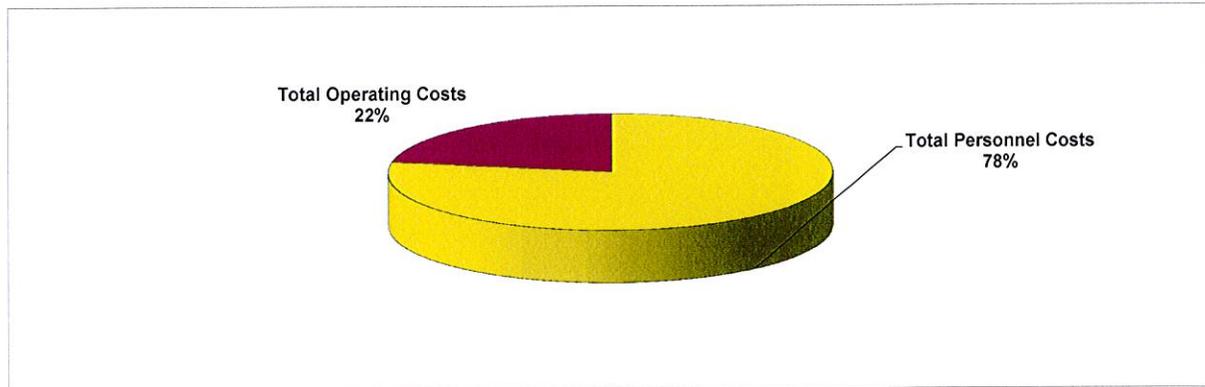
FY 2015-16 Budget Highlights

- Proposed budget is \$5.698 or 1.6% lower than FY2014/2015, this decrease is mainly due to decreased health insurance costs.
- Budget Summary:

Budgeted Revenues	\$	-0-
Budgeted Expenditures	\$	<u>348,613</u>
Net cost of Department	\$	<u>348,613</u>
- Budget includes \$45,000 for the City Lobbyist.

**CITY MANAGER
Expenditure Detail**

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Salaries	\$ 202,166	\$ 203,572	\$ 202,943	\$ 203,193	58.3%	0.1%
Part Time Year Round	500	-	-	-	0.0%	0.0%
Payroll Taxes	13,687	13,543	13,803	14,192	4.1%	2.8%
Pension & Retirement	31,344	31,353	30,441	30,479	8.7%	0.1%
Health Insurance	17,040	19,001	23,406	18,513	5.3%	-20.9%
Workers' Compensation	5,228	2,410	5,378	5,385	1.5%	0.1%
Total Personnel Costs	\$ 269,965	\$ 269,879	\$ 275,971	\$ 271,762	78.0%	-1.5%
OPERATING						
Professional Services	60,844	62,794	53,500	53,500	15.3%	0.0%
Travel & Related Costs	8,105	7,830	7,800	7,800	2.2%	0.0%
Office Supplies	1,439	999	1,200	1,000	0.3%	-16.7%
Operating Supplies	5,763	5,216	5,068	5,000	1.4%	-1.3%
Postage	63	42	84	83	0.0%	-1.2%
Dues, Memberships & Subsc.	475	1,446	2,600	2,000	0.6%	-23.1%
Training & Education	355	-	-	-	0.0%	0.0%
Liability Insurance	3,264	3,540	4,985	4,652	1.3%	-6.7%
Telephone/Internet	2,529	2,810	3,103	2,816	0.8%	-9.2%
Total Operating Costs	\$ 82,837	\$ 84,677	\$ 78,340	\$ 76,851	22.0%	-1.9%
TOTAL EXPENSES	\$ 352,802	\$ 354,556	\$ 354,311	\$ 348,613	100.0%	-1.6%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
City Manager	1	1	1	1	66.7%	0.0%
Assistant City Manager	1	0.5	0.5	0.5	33.3%	0.0%
Grant Writer	1	-	-	-	0.0%	0.0%
Executive Secretary	1	-	-	-	0.0%	0.0%
Customer Service Rep.	1	-	-	-	0.0%	0.0%
DEPARTMENT TOTAL	5	1.5	1.5	1.5	100.0%	0.0%

**OFFICE OF THE CITY MANAGER
PERFORMANCE MEASURES**

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
Outputs				
1. Conclude Annexation	NO	NO	NO	YES
2. Finalize District Boundary Regulations/ Comp Plan Amendment	YES	Partial	Partial	YES
4. # of annual meetings with Chamber of Commerce Exec. Board	3	2	2	2
5. Develop Marketing strategy for the City of Miami Springs (with consultant)	Partial	Partial	Partial	YES
6. # of annual meetings with local school principals	2	2	2	2
7. # of annual Host Art in City Hall events held	10	10	10	10
8. Compose and distribute 12 monthly "Manager's Update" reports	12	12	12	12
Effectiveness				
1. # of annual Council agendas reviewed and released on time	30	30	30	30
2. Read and respond to daily emails	74	82	78	85
Efficiency				
1. Reduce Millage rate by	3%	0%	0%	3%

Human Resources

Mission Statement

To provide an organizational framework to recruit, select, classify, compensate, develop, and reward the City's diverse workforce, while ensuring an environment that optimizes productivity, efficiency and effectiveness. In addition, this department is responsible for the effective administration of claims, and to provide a safe and healthy environment for the City's employees and residents.

Human Resources

Human Resources administer a comprehensive personnel program that includes: recruitment, selection, wage and salary administration, employee relations and staff development training programs for City employees. The department advises and counsels City employees on personnel matters. Department staff is responsible for general personnel administration, staff and program development, and collective bargaining with the union and the administration of the Civil Service System. The department is also responsible for Risk Management and Worker's Compensation insurance claims for all City departments.

Goals

Continue to develop and maintain effective, positive employee relations.

To minimize the City's exposure to financial loss through the effective use of loss prevention and transfer programs, safety programs, and vigilant claims processing.

Strive to be in compliance with all the new and updated employment laws.

Objectives

Continue to standardize human resources management practices in the areas of hiring, retention, employee development, benefits, testing, and compliance with federal, state, and local regulations.

Expand the City's outreach efforts to reach a diverse group of competent workers when recruiting for city vacancies.

The development, communication, and implementation of policies, discipline, administration, maintenance of records, and all other human resource functions, as well as providing in-house training programs.

To reduce the severity and frequency of workers' compensation losses by continuous safety training and updating of city-wide safety programs.

2014-15 Accomplishments

Human Resources

Processed 38 Recreation Leaders to work during the summer camp program which had to comply with new requirements that included photograph submittal along with fingerprints.

Advertised, received, and reviewed 97 resumes for Chief of Police. Scheduled selected applicants to be interviewed by Administrative Staff and recommended applicants to be interviewed by the City Manager.

Human Resources

2014-15 Accomplishments (continued)

Tested for the position of Police Officer. 21 applied. Open positions will be selected from current register..

Tested and hired for the position of Police Dispatcher. 19 applied. Open positions will be selected from current register.

Tested and hired for Public Service Aide – 12 were interviewed and 2 selected and being processed to fill two open positions.

Hired an Assistant Information Technology Manager- a number applied and a selection was made.

Hired a Building Official/Code Compliance Director

Continued the enforcement of alcohol and drug random testing for Commercial Driver's License (CDL)

Completed the annual driver's license check for all employees who drive City vehicles.

Workers' Compensation:

Continued the reduction of 5% of the City's Workers Compensation premium by enforcing the Drug-Free Workplace Program policy in place.

Reduced the number of Workers' Compensation claims, as a result of team effort of management and employees to have a safe work environment. Receive 2% off our Workers' Compensation premiums .

Risk Management:

Continued to respond to claims in a timely manner to reduce the City's exposure to financial loss.

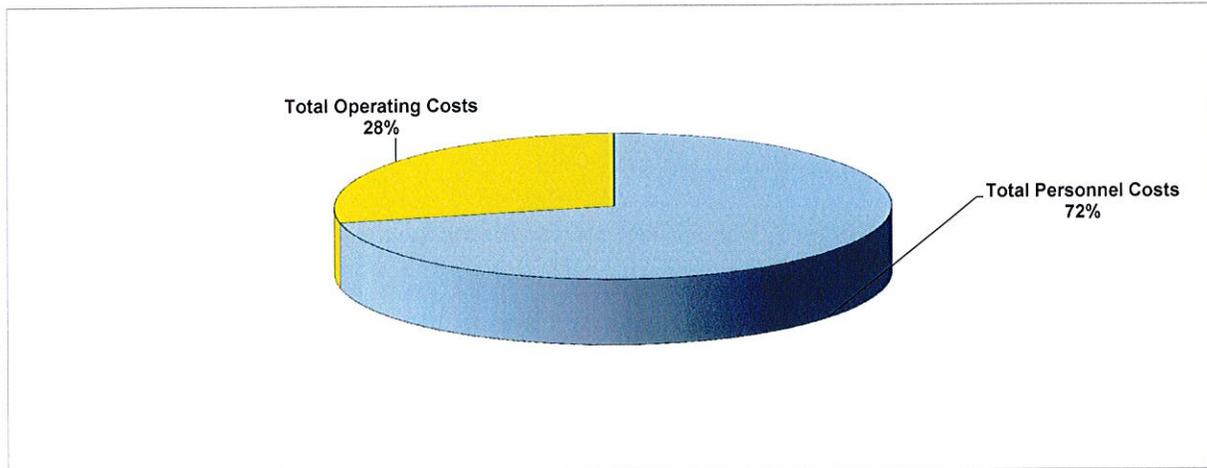
FY 2015-16 Budget Highlights

- Proposed budget is \$ 13,844 or 6.6 % higher than FY2014/2015.
- Increase due to the expected increase in the costs of fingerprinting and background checks, as well as a salary increase for the Human Resources Specialist position.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$223,318</u>
Net cost of Department	<u>\$223,318</u>

HUMAN RESOURCES DEPARTMENT
Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 124,054	\$ 125,727	\$ 124,207	\$ 133,762	59.9%	7.7%
Payroll Taxes	9,257	9,395	8,897	9,424	4.2%	5.9%
Pension & Retirement	5,835	6,154	6,259	5,393	2.4%	-13.8%
Health Insurance	9,348	10,026	12,288	11,113	5.0%	-9.6%
Workers' Compensation	297	143	321	334	0.1%	4.2%
Total Personnel Costs	\$ 148,791	\$ 151,445	\$ 151,972	\$ 160,027	71.7%	5.3%
OPERATING						
Professional Services	43,280	44,796	44,000	48,000	21.5%	9.1%
Contractual Services	3,561	3,942	-	2,166	1.0%	0.0%
Travel & Related Costs	1,336	814	1,500	1,500	0.7%	0.0%
Telephone/Internet	1,581	1,938	2,154	1,867	0.8%	-13.3%
Postage	189	127	199	196	0.1%	-1.5%
Advertising & Promotions	1,823	1,628	1,500	1,500	0.7%	0.0%
Office Supplies	1,567	1,598	1,500	1,500	0.7%	0.0%
Operating Supplies	287	532	500	500	0.2%	0.0%
Dues, Memberships & Subsc.	1,619	1,664	2,000	2,000	0.9%	0.0%
Training & Education	760	923	1,000	1,000	0.4%	0.0%
Liability Insurance	2,004	2,208	3,149	3,063	1.4%	-2.7%
Total Operating Costs	\$ 58,007	\$ 60,170	\$ 57,502	\$ 63,292	28.3%	10.1%
TOTAL EXPENSES	\$ 206,798	\$ 211,615	\$ 209,474	\$ 223,318	100.0%	6.6%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Human Resources Director/Risk Mgr	1	1	1	1	50.0%	0.0%
Human Resources Specialist II	1	1	1	1	50.0%	0.0%
Total of Full-time employees	2	2	2	2	100.0%	0.0%
Part Time Employees	0	0	0	0	0.0%	0.0%
DEPARTMENT TOTAL	2	2	2	2	100.0%	0.0%

HUMAN RESOURCES DEPARTMENT PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
Outputs				
Reduce number of workmen compensation cases	Yes	Yes	Yes	Yes
Number of internal seminars offered	2	2	2	2
Reduce number of property/vehicle claims	Yes	Yes	Yes	Yes
Effectiveness				
% of job descriptions processed and filed	50%	100%	100%	100%
Efficiency				
% of vacancies filled within 30 days	99%	99%	95%	100%
% of part-time vacancies filled within 30 days	100%	100%	100%	100%

Finance Department

Mission Statement

**Financial Integrity and
Transparency Through Effective
Fiscal Oversight as well as Constant
Communications with Taxpayers,
Council, and Other Stakeholders**

Finance Department-Administrative Division

The Administrative Division of the Finance Department is responsible for overseeing the financial operations of the City including: accounts payable, accounts receivable, audits, budgeting, capital projects accounting, cash management, collections, debt administration, financial analysis, financial reporting, fixed asset reporting, payroll processing, and revenue & expenditure forecasting and monitoring. The Finance Department is also responsible for safeguarding the assets of the City.

The department ensures that surplus funds are properly invested to maximize returns on cash for operations.

The department is responsible for utility billing, collections, customer service and accounts receivable collections for the sanitation and storm water funds.

Goals

To ensure complete and accurate accounting of all transactions, and to report all financial information in accordance with professional accounting standards and federal, state, and local laws. Develop and implement processes to enhance the financial viability of the City, and provide financial information and analyses that are valuable as management tools and that are readily understood by our residents.

Objectives

Coordinate the preparations of the budget document and publish the adopted budget by October 1st.

Maintain high levels of professional accounting and reporting standards worthy of the Government Finance Officers Association (GFOA) "Certificate of Achievement for excellence in Financial Reporting" and the "Distinguished Budget Presentation Award" programs.

Continue providing monthly, quarterly, and annual financial data to facilitate the proper administration of the City.

Improve the usefulness of the performance measures of each department.

Provide for audits of the City. Coordinate the audits with the City's auditors and provide account analysis, reconciliations, and audit schedules to expedite the audit process and reduce the time needed to complete the Comprehensive Annual Financial Report.

2014-15 Accomplishments

- Awarded the "Award for Outstanding Achievement in Popular Annual Financial Reporting" by the GFOA.
- Awarded the "Distinguished Budget Presentation Award" by the GFOA.
- Awarded the "Certificate of Achievement for Excellence in Financial Reporting" from the GFOA.

Finance Department-Administrative Division

2014-15 Accomplishments (continued)

- Received an unqualified audit from the City's external auditors for the fiscal year ending September 30th, 2014.

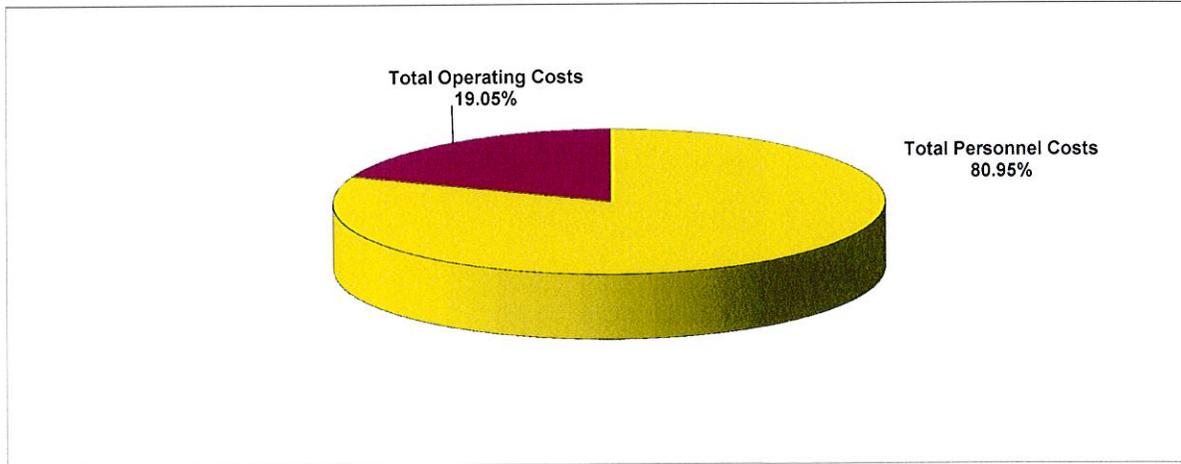
FY 2015-16 Budget Highlights

- Proposed budget is \$32,818 or 7.1 % higher than FY2014/2015.
- Increase is due to a \$42,000 retirement payout to our Finance/Systems Manager, she will continue to work on a part-time basis.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$495,379</u>
Net cost of Department	<u>\$495,379</u>

FINANCE DEPARTMENT
Administration Division-Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	297,173	296,810	\$ 225,521	\$ 250,570	50.6%	11.1%
Part Time Year Round	20,519	21,883	51,510	77,418	15.6%	100.0%
Payroll Taxes	23,809	23,989	19,823	23,003	4.6%	16.0%
Pension & Retirement	36,447	23,723	22,524	20,590	4.2%	-8.6%
Health Insurance	24,381	27,347	33,442	28,609	5.8%	-14.5%
Workers' Compensation	765	351	713	820	0.2%	15.0%
Unemployment Compensation Tax	-	-	-	-	0.0%	0.0%
Total Personnel Costs	\$ 403,094	\$ 394,103	\$ 353,533	\$ 401,010	81.0%	13.4%
OPERATING						
Professional Services & Audit Fees	97,280	94,132	57,040	49,000	9.9%	-14.1%
Travel & Related Costs	2,782	2,428	4,000	2,500	0.5%	-37.5%
Telephone/Internet	5,408	5,044	5,290	4,707	1.0%	-11.0%
Repairs & Maintenance	3,155	2,711	2,500	2,700	0.5%	8.0%
Rentals & Lease	1,535	2,647	2,000	2,240	0.5%	12.0%
Printing & Binding	6,359	8,927	6,000	6,000	1.2%	0.0%
Advertising & Promotions	103	3,679	6,400	1,500	0.3%	-76.6%
Office Supplies	1,912	1,192	2,500	1,500	0.3%	-40.0%
Courier, UPS, Fedex-Overnight	445	518	400	500	0.1%	25.0%
Postage	2,452	1,652	2,347	2,313	0.5%	-1.4%
Operating Supplies	5,164	2,217	4,100	3,500	0.7%	-14.6%
Dues, Memberships & Subsc.	2,145	2,896	2,150	2,500	0.5%	16.3%
Training & Education	1,458	200	2,000	1,000	0.2%	-50.0%
Liability Insurance	8,041	6,396	7,902	8,409	1.7%	6.4%
Other Current Charges	6,341	5,425	4,399	6,000	1.2%	36.4%
Total Operating Costs	\$ 144,580	\$ 140,064	\$ 109,028	\$ 94,369	19.0%	-13.4%
CAPITAL OUTLAY						
Machinery & Equipment	1,048	-	-	-	0.0%	0.0%
Total Capital Outlay	\$ 1,048	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 548,722	\$ 534,167	\$ 462,561	\$ 495,379	100.0%	7.1%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Finance Director	0.5	0.5	0.5	0.5	16.7%	0.0%
Comptroller	1	1	0	0	0.0%	0.0%
Accounting Clerk II	1	1	1	1	33.3%	0.0%
Accounting Clerk III	1	1	1	1	33.3%	0.0%
Accounting Systems Analyst	0.7	0.7	0.7	0.0	0.0%	-100.0%
Total of Full time employees	4.2	4.2	3.2	2.5	83.3%	-21.9%
<i>Part-time Employee</i>						
Comptroller/Accounting Systems	0	0	1	2	66.7%	100.0%
Clerical Assistant	1	1	1	1	33.3%	0.0%
DEPARTMENT TOTAL	1.0	1.0	2.0	3.0	33.3%	50.0%

Finance Department-Professional Services Division

The Professional Services Division of the Finance Department is responsible for the procurement operations of the City, the research, writing and submission of grant proposals, the dissemination of public information, community outreach, and ensuring timely communication with City residents through a variety of media.

Goals

- To ensure complete, accurate and transparent purchasing transactions in accordance with City purchasing policies and federal, state and local laws.
 - To develop, provide and communicate information that is a valuable management tool and readily accessible by residents.
-

Objectives

- Continue to keep administration, employees and residents informed of all coming events, projects and initiatives within the City through the monthly Gazette News-Bulletin, the web site, Channel 77, Twitter, the sign on the Circle, community calendars, notices and other print media as needed, including but not limited to flyers, posters, brochures, postcards etc.
- Increase stakeholder awareness of the City's five year strategic plan, goals, objectives and core values
- Assist the City with "going green" by increasing electronic communication
- Increase resident awareness of municipal operations, procedures and issues and provide official response to citizen inquiries via a variety of communication vehicles such as quarterly newsletters and fact sheets that are issued on an "as-needed" basis
- Continue to exercise total transparency and fiscal responsibility in all procurement matters
- Continue to research, collaborate with City departments and submit appropriate grant proposals and related documents that address municipal priorities

2014-15 Accomplishments through May 2015

- Reviewed and processed 721 purchase orders
- 3 "Springs Connection" Newsletters
- 2 communication mailers
- 23 Posters/Flyers
- 12 Gazette News Bulletins
- Emergency Preparedness Guide (Eng. and Span. versions)
- 8 Press Releases
- Applied for 4 grant opportunities for the potential of \$113,662 in project funding and 3 legislative request with a potential of \$2,850,000.

Finance Department-Professional Services Division

2014-15 Accomplishments through May 2015 (continued)

- 714 Tweets for 3 accts.:@miamispringsfl, @miamispringspd and @miamispringsgc
- Maintained ongoing communication and correspondence with maintaining the Circle marquee, city website, channel 77, and community calendars up to date with current information.
- Started Art in Public Places process for new Aquatic Center

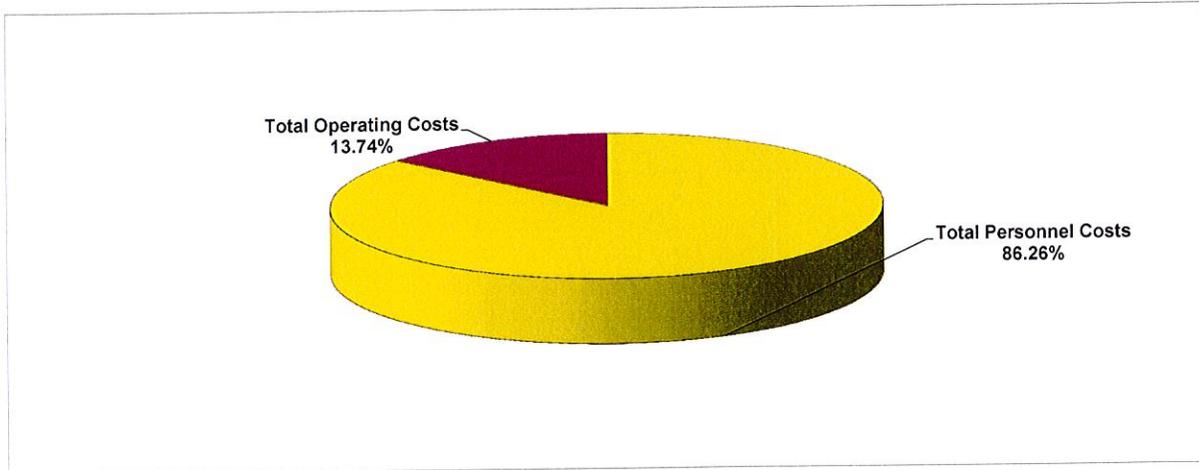
FY 2015-16 Budget Highlights

- Proposed budget is \$ 32,711 or 11.8% higher than FY2014/2015.
- Increase is due to a \$28,000 retirement payout to the city's Executive Secretary..
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$310,403</u>
Net cost of Department	<u>\$310,403</u>

FINANCE DEPARTMENT
Professional Services Division-Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 181,572	\$ 182,085	\$ 181,384	\$ 218,581	70.4%	20.5%
Payroll Taxes	13,845	13,881	11,659	14,744	4.7%	26.5%
Pension & Retirement	11,598	8,411	8,130	7,060	2.3%	-13.2%
Health Insurance	23,610	26,528	32,762	26,837	8.6%	-18.1%
Workers' Compensation	437	201	453	546	0.2%	20.6%
<i>Total Personnel Costs</i>	<i>\$ 231,062</i>	<i>\$ 231,106</i>	<i>\$ 234,388</i>	<i>\$ 267,769</i>	<i>86.3%</i>	<i>14.2%</i>
OPERATING						
Professional Services	1,281	1,445	3,200	3,200	1.0%	0.0%
Travel & Related Costs	34	35	100	100	0.0%	0.0%
Printing & Binding	10,811	12,861	17,638	17,620	5.7%	-0.1%
Advertising & Promotions	6,211	266	1,000	1,000	0.3%	0.0%
Office Supplies	56	1,106	500	500	0.2%	0.0%
Courier, UPS, Fedex-Overnight	-	-	100	100	0.0%	0.0%
Postage	1,021	5,149	12,790	12,790	4.1%	0.0%
Operating Supplies	837	823	1,700	500	0.2%	-70.6%
Dues, Memberships & Subsc.	1,598	1,724	1,820	1,820	0.6%	0.0%
Liability Insurance	2,928	3,156	4,456	5,004	1.6%	12.3%
<i>Total Operating Costs</i>	<i>\$ 24,777</i>	<i>\$ 26,565</i>	<i>\$ 43,304</i>	<i>\$ 42,634</i>	<i>13.7%</i>	<i>-1.5%</i>
CAPITAL OUTLAY						
Machinery & Equipment	-	2,960	-	-	0.0%	0.0%
<i>Total Capital Outlay</i>	<i>\$ -</i>	<i>\$ 2,960</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>	<i>0.0%</i>
TOTAL EXPENSES	\$ 255,839	\$ 260,631	\$ 277,692	\$ 310,403	100.0%	11.8%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Professional Services Manager	1	1	1	1	33.3%	0.0%
Grant Writer/PIO Officer	1	1	1	1	33.3%	0.0%
Administrative Assistant I	1	1	1	1	33.3%	0.0%
<i>Total of Full time employees</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>100.0%</i>	<i>0.0%</i>
DEPARTMENT TOTAL	3	3	3	3	100.0%	0.0%

FINANCE DEPARTMENT PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
Outputs				
Quarterly Budget Reports	4	4	4	4
Annual Budget	1	1	1	1
Comprehensive Annual Financial Report	1	1	1	1
Popular Annual Financial Report	1	1	1	1
Issue 12 Monthly Gazette News-Bulletins	12	12	12	12
Issue 4 quarterly Newsletters	4	4	3	4
Issue 12 Monthly Fact Sheets	3	2	2	as needed
Tweet at least 4 days per week (208 Tweets)	1094	895	850 as of 9.22.15	208
Other flyers/bulletins/programs/publications		23	37	24
Effectiveness				
Number of audit adjustments by Auditors	0	0	0	0
Number of days to close the year-end books	28	28	28	28
Number of days to complete the Comprehensive Annual Financial Report	98	120	98	98
% of bank reconciliations completed within 25 days of receipt of bank statement	100%	100%	100%	100%
Efficiency				
Receive Award of Certificate of Achievement for Excellence in Financial Reporting from the GFOA	Yes	Yes	Yes	Yes
Receive Distinguished Budget Presentation Award from the GFOA	Yes	Yes	Yes	Yes
Receive Award for Popular Annual Financial Report	Yes	Yes	Yes	Yes

City Attorney

Mission Statement

The mission of the City Attorney's office is to provide competent legal advice and counsel to City officials and administration in a timely manner and zealously represent the City's interest and positions in negotiations and litigation.

City Attorney

The office of the City Attorney reflects the direct charges associated with the contractual services provided by the City's legal counsel. Miami Springs, not having a large enough demand for an internal legal staff, contracts all legal services with the firm of Orshan, Lithman, Seiden, Ramos, Hatton & Huesmann, LLLP.

The firm, through its partners, represents the City on all legal matters including, but not limited to, attendance at all regular and special council meetings, planning and zoning boards, and Board of Adjustment meetings. Additionally, the office is responsible for coordinating responses and initiating all legal opinions, litigation matters and applications of all federal, state, county, and local rules, regulations, ordinances, resolutions, or other statutory matters.

Goal

Provide competent legal advice and council in a timely manner to City Officials and administration.

Objectives

Provide legal advice through attendance at meetings and workshops and by responding to all inquiries in a timely manner.

Review, draft and negotiate contracts and agreements between the City and other entities or persons in a timely manner.

FY 2015-16 Budget Highlights

- Proposed budget is \$5,000 or 2.9% lower than last year.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$166,000</u>
Net cost of Department	<u>\$166,000</u>

OFFICE OF THE CITY ATTORNEY
Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
OPERATING						
Professional Services	\$ 165,006	\$ 158,474	\$ 170,000	\$ 165,000	99.4%	-2.9%
Training and Education	980	500	500	500	0.3%	0.0%
Dues, Memberships & Subsc.		480	500	500	0.3%	0.0%
<i>Total Operating Costs</i>	\$ 165,986	\$ 159,454	\$ 171,000	\$ 166,000	100.0%	-2.9%
TOTAL EXPENSES	\$ 165,986	\$ 159,454	\$ 171,000	\$ 166,000	100.0%	-2.9%

Planning Department

Mission Statement

To coordinate the physical development of the City in a manner that will strengthen and diversify the tax base and will preserve its unique characteristics and enhance the quality of life for the City's residents, business operators, and visitors.

Planning and Zoning Department

The Planning and Zoning Department is responsible for general community-wide policy and program planning, as mandated by state law. This effort involves close intergovernmental coordination with county regional and state agencies. Related to this mission of the Department, research and recommendations on land use, community facilities/services and transportation matters are made to the City Manager, City Advisory and Quasi-Judicial Boards, and the City Council.

The Department is also responsible for the administration of the Zoning Code and the guidance of economic development and redevelopment.

Goals and Objectives:

Goal: Provide planning services consistent with, and in support of the Goals, Objectives, and Policies of the Comprehensive Plan. To fairly administer the Zoning Code and to guide economic development and redevelopment efforts.

<p>Objective: Perform necessary services to effect the Departmental Mission.</p>

FY2014-15 Accomplishments

- Frequent meetings at Building counter with permit applicants
- Held 4 Board of Adjustment Meetings with 11 cases (YTD)
- Held one Planning Board Meeting with one case
- Retained consultant to undertake the creation of the State required "Water Supply Plan" (Will be completed FY 15/16)
- Held meetings with architects and developers to discuss potential development projects

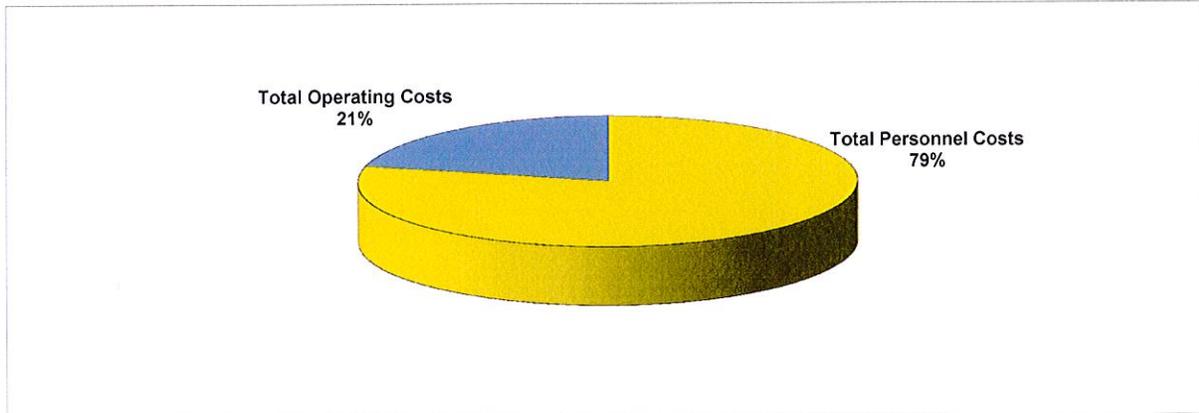
FY2015-16 Budget Highlights

- Proposed budget is \$17,107 or 16.8 % lower than FY2014/2015.
- Budget Summary:

Budgeted Revenues	\$ 47,000
Budgeted Expenditures	<u>\$ 84,591</u>
Net cost of Department	<u>\$ 47,591</u>

PLANNING DEPARTMENT
Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	70,031	30,002	\$ -	\$ 8,570	10.1%	100.0%
Part Time Year Round	10,807	31,550	59,448	50,970	60.3%	-14.3%
Payroll Taxes	5,888	4,633	4,393	4,430	5.2%	0.8%
Pension & Retirement	10,536	3,647	1,235	1,005	1.2%	-18.7%
Health Insurance	9,887	4,370	2,066	1,683	2.0%	-18.6%
Workers' Compensation	187	86	149	149	0.2%	-0.1%
Total Personnel Costs	\$ 107,336	\$ 74,288	\$ 67,291	\$ 66,806	79.0%	-0.7%
OPERATING						
Professional Services	8,700	-	25,000	10,000	11.8%	-60.0%
Travel & Related Costs	1,453	1,360	1,500	1,500	1.8%	0.0%
Courier, UPS, Fedex-Overnight	-	-	100	-	0.0%	-100.0%
Printing & Binding	328	322	100	500	0.6%	400.0%
Postage	691	466	632	623	0.7%	-1.4%
Office Supplies	1,139	152	1,000	500	0.6%	-50.0%
Operating Supplies	406	701	400	500	0.6%	25.0%
Dues, Memberships & Subsc.	290	218	425	425	0.5%	0.0%
Advertising	676	-	1,000	-	0.0%	-100.0%
Liability Insurance	1,272	1,332	1,460	1,363	1.6%	-6.6%
Telephone/Internet	1,629	1,924	1,790	1,374	1.6%	-23.2%
Education & Training	545	-	1,000	1,000	1.2%	0.0%
Total Operating Costs	17,129	6,475	34,407	17,785	21.0%	-48.3%
CAPITAL OUTLAY						
Machinery & Equipment	2,819	-	-	-	0.0%	0.0%
Total Capital Outlay	\$ 2,819	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 127,284	\$ 80,763	\$ 101,698	\$ 84,591	100.0%	-16.8%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
City Planner-Part Time	1	1	1	1	80.0%	0.0%
Administrative Assistant I	0.25	0.25	0.25	0.25	20.0%	0.0%
Total of Part Time employees	1.25	1.25	1.25	1.25	100.0%	0.0%
DEPARTMENT TOTALS	1.25	1.25	1.25	1.25	100.0%	0.0%

**PLANNING DEPARTMENT
PERFORMANCE MEASURES**

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
Outputs				
1. Revision of Problem Zoning Code Sections	ON-GOING	ON-GOING	ON-GOING	ON-GOING
2. Adoption of Revised Sign Code	ON-GOING	ON-GOING	ON-GOING	ON-GOING
4. Adoption of Revised CBD & NMB Districts			ON-GOING	ON-GOING
Effectiveness				
1. Number of Board of Adjustment (BOA) Cases Prepared	7	8	19	24
2. Number of Zoning & Planning (Z & P) Board Cases Prepared	2	0	2	5
Efficiency				
1. Number of BOA Cases Postponed Due to Incomplete Case Files	0	0	0	0
2. Number of Z & P Cases Postponed Due to Incomplete Case Files	0	0	0	0

Miami Springs Police Department

Mission Statement

Our mission is the reduction of crime and the improvement of the quality of life. In accomplishing these goals, personal service will be our commitment, honor and integrity our mandate. We respect the dignity and personal liberties of all people and strive to maintain a partnership with the community to ensure that Miami Springs remains a place where people can live and work safely and without fear.

Police Department

The Police Department is responsible for protecting the lives and property of the residents, businesses and visitors of the City. The Department preserves the peace, prevents crime, detects and arrests offenders, regulates and controls traffic and enforces all related federal, state, county, local and other regulatory rules, regulations, laws and ordinances.

The department is also responsible, both through the General and Law Enforcement Trust Funds, to operate the Community Policing Office (CPO), the School Crossing Guard program, the operation of the Red Light Camera System, and other special law-enforcement programs related to the Department of Justice and other agencies.

Additionally, the department works closely with other regional agencies to ensure that public safety matters are addressed and implements specialized enforcement efforts including HIDTA, COPS-MORE, the VIN Program and others as identified.

Goals

Enhance and continue efforts to deliver "Personalized Police Service" to the City of Miami Springs.

Become more involved in Community Policing to further the relationship between the police and citizens of the community.

Improve Department efficiency through the increased use of digital technology and internet communications.

Increase "Homeland Security" efforts.

Objectives

Increase the commitment to addressing the enormous traffic problems and the many legitimate complaints made by residents and enhance the ability to provide traffic safety in the community.

Continue commitment to combating the drug problem through interagency cooperation by the assignment of a Police Officer to the South Florida High Intensity Drug Trafficking Area (HIDTA Program)

Increase police visibility in residential and commercial areas by utilizing bicycle patrol.

Utilize grants and alternate funding sources to facilitate additional training and equipment to enhance terrorism preparedness.

Improve communications/networking with other government agencies involved in "Homeland Security" through participation in various task forces and utilization of advanced communication technology.

Police Department

2014-15 Accomplishments

- Contracted with Loxia Technologies to completely overhaul the police computer infrastructure (currently in progress)
- Conducted two (2) Coffee with the Chief of Police as a way of the chief of Police to introduce himself to the community and establish dialogue to address neighborhood concerns
- Conducted meetings between the business community (hotel/ motel management) and the Chief of Police to establish partnerships to address crime and security concerns
- Acquired 5 new rugged laptops for use in patrol vehicles
- Acquired 1 windows tablet for use in a patrol vehicle
- Acquired 4 new portable mobile radars for use in patrol vehicles
- Acquired 4 new portable radars for use in police motorcycles
- Acquired a new tablet for the squad room so that the daily Pass On is now paperless
- Leased 4 Harley-Davidson motorcycles fully equipped with police equipment at a net savings
- Purchased an additional police vehicle with the above mentioned savings from the motorcycle lease
- Replaced 2 old computers in the squad room with new faster ones
- Hosted 4 “Community Shred Day” events
- Restarted the Honor Guard (from disbanded to 6 members)
- Joined an F.B.I./B.S.O. Internet Crimes Against Children Task Force
- Instituted new monthly motorcycle training with Miami Police Motorcycle Unit
- Instituted new monthly Honor Guard training with Miami Police Honor Guard
- Conducted Tactical K-9 back up training for Miami Springs Police patrol officers
- Sending future command officers to Strategic Management Training conducted by the Southern Police Institute
- Pursuing accreditation for Miami Springs Police Department through the Florida Police Accreditation Commission (ongoing)

FY 2015-16 Budget Highlights

- The FY2015-16 budget is \$330,695 or a 5.5% increase from the prior year, this increase is due to the following factors:
 1. Increase in pension costs from new FOP contract.
 2. Increase of 2% for pay raise in accordance to FOP contract.

Police Department

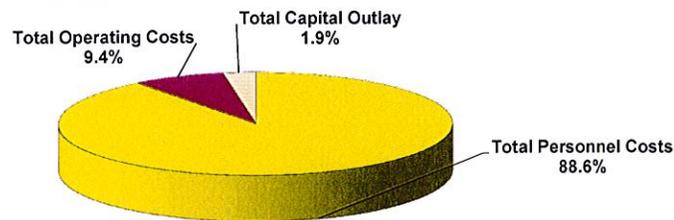
FY 2015-16 Budget Highlights (continued)

3. Increase in capital expenditures since this year we are requesting four new vehicles.
 4. Budget includes \$152,000 in payouts due to retirement.
 5. Proposed Budget includes the funding of the vacant Lieutenant position in order to fully staff the Police Department's Executive Staff
- Budget Summary:

Budgeted Revenues	\$ 458,000 (includes \$300,000 in red light)
Budgeted Expenditures	<u>\$6,354,011</u>
Net cost of Department	<u>\$5,896,011</u>
 - Budget includes \$138,977 for four new cars and \$32,000 for new phone system, and voice recording system..

POLICE DEPARTMENT
Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Executive Salaries	\$ 489,111	\$ 440,725	\$ 446,219	\$ 575,945	9.1%	29.1%
Regular Salaries	2,521,032	2,521,970	2,698,774	2,732,676	43.0%	1.3%
Police Dept Civilians	443,355	457,164	441,350	445,734	7.0%	1.0%
Part Time Year Round	57,883	46,876	53,764	55,377	0.9%	3.0%
Overtime	63,159	79,456	100,000	96,000	1.5%	-4.0%
Special Pay	35,670	35,150	37,000	37,000	0.6%	0.0%
Payroll Taxes	272,334	269,717	283,081	301,619	4.7%	6.5%
Pension & Retirement	664,261	708,781	660,076	763,560	12.0%	15.7%
Health Insurance	410,299	446,371	482,879	455,619	7.2%	-5.6%
Workers' Compensation	303,639	197,176	272,028	235,391	3.7%	-13.5%
Total Personnel Costs	\$ 5,260,743	\$ 5,203,386	\$ 5,475,171	\$ 5,698,920	89.7%	4.1%
OPERATING						
Professional Services	19,713	46,877	14,400	23,055	0.4%	60.1%
Contractual Services	5,402	5,706	8,176	8,243	0.1%	0.8%
Travel & Related Costs	2,155	1,589	4,000	6,900	0.1%	72.5%
Repairs & Maintenance	24,905	22,787	30,539	45,841	0.7%	50.1%
Rentals & Lease	3,775	2,854	6,000	3,230	0.1%	-46.2%
Printing & Binding	165	220	1,000	1,000	0.0%	0.0%
Advertising & Promotions	1,713	1,371	3,500	6,125	0.1%	75.0%
Office Supplies	4,971	3,848	5,000	5,000	0.1%	0.0%
Postage	518	363	421	415	0.0%	-1.4%
Operating Supplies	16,532	18,221	29,000	25,000	0.4%	-13.8%
Uniforms	64,580	60,967	80,000	82,556	1.3%	3.2%
Vehicle registration and tag	229	191	1,600	1,616	0.0%	1.0%
Courier, UPS, Fedex-Overnight	274	161	800	975	0.0%	21.9%
Dues, Memberships & Subsc.	1,924	2,360	2,500	3,075	0.0%	23.0%
Training & Education	22,441	16,657	20,299	24,480	0.4%	20.6%
Liability Insurance	72,955	79,785	89,615	90,756	1.4%	1.3%
Fleet Maintenance	71,399	82,850	82,500	68,700	1.1%	-16.7%
Fuels, Oils, Lubricants	91,064	75,341	81,000	70,000	1.1%	-13.6%
Telephone/Internet/Beeper	21,514	21,299	26,515	17,147	0.3%	-35.3%
Total Operating Costs	\$ 426,229	\$ 443,447	\$ 486,865	\$ 484,114	7.6%	-0.6%
CAPITAL OUTLAY						
Vehicles	96,979	84,807	127,780	138,977	2.2%	8.8%
Machinery & Equipment	12,019	10,758	13,000	32,000	0.5%	146.2%
Total Capital Outlay	\$ 108,998	\$ 95,565	\$ 140,780	\$ 170,977	2.7%	21.4%
TOTAL EXPENSES	\$ 5,795,970	\$ 5,742,398	\$ 6,102,816	\$ 6,354,011	100.0%	4.1%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Chief of Police	1	1	1	1	1.6%	0.0%
Captain	1	1	1	1	1.6%	0.0%
Lieutenant	3	3	2	3	4.9%	50.0%
Sergeant - CPO	1	1	1	1	1.6%	0.0%
Sergeant	4	4	4	4	6.6%	0.0%
Officer - Detective	5	5	5	5	8.2%	0.0%
Officer - Motor	4	4	4	4	6.6%	0.0%
Officer - K9	2	2	2	2	3.3%	0.0%
Officer	22	22	22	22	36.1%	0.0%
Communications Supervisor	1	1	1	1	1.6%	0.0%
Dispatcher I	5	5	5	6	9.8%	20.0%
Dispatcher II	1	1	1	1	1.6%	0.0%
Parking Enforcement Officer	0	0	0	0	0.0%	0.0%
Police Sr. Executive Assistant	0	0	1	1	1.6%	0.0%
Admin. Sp. II	2	2	1	2	3.3%	100.0%
Admin. Sp. I	2	2	2	0	0.0%	-100.0%
Total of Full time employees	54	54	53	54	88.5%	1.9%
Part Time Employees						
Clerical Assistant	2	2	1	1	1.6%	0.0%
Public Service Aides	2	2	2	2	28.6%	0.0%
School Crossing Guards	4	4	4	4	6.6%	0.0%
Total of Part time employees	8	8	7	7	11.5%	0.0%
DEPARTMENT TOTAL	62	62	60	61	100.0%	1.7%

POLICE DEPARTMENT- School Crossing Guards
Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Part Time Year Round	\$ 17,641	\$ 16,436	\$ 20,800	\$ 20,800	87.3%	0.0%
Payroll Taxes	1,349	1,258	1,591	1,591	6.7%	0.0%
Worker's Compensation	734	351	780	732	3.1%	-6.1%
<i>Total Personnel Costs :</i>	<i>\$ 19,724</i>	<i>\$ 18,045</i>	<i>\$ 23,171</i>	<i>\$ 23,123</i>	<i>97.1%</i>	<i>-0.2%</i>
OPERATING						
Uniforms	-	300	300	400	1.7%	33.3%
Other	-	67	-	300	1.3%	100.0%
<i>Total Operating Costs :</i>	<i>\$ -</i>	<i>\$ 367</i>	<i>\$ 300</i>	<i>\$ 700</i>	<i>2.9%</i>	<i>133.3%</i>
TOTAL EXPENSES	\$ 19,724	\$ 18,412	\$ 23,471	\$ 23,823	100.0%	1.5%

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Goal	2014-15 Actual	2015-16 Goal
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Outputs

Crime Index	989	944	900	989	900
Crime rate (per 1,000)	73	70	65	73	70
Number of arrests	489	419	450	449	500
Reported Traffic Accidents	455	469	400	582	600
Traffic/parking citations	5,541	4,959	6,000	4,928	5,500
Number of patrol zones patrolled 24 hrs/day	11				

Effectiveness

Average call response time (min.)	2:59	2:53	2:45	2:53	2:45
Clearance rate of Class I Crimes	23.30%	15.97%	20.00%	17.54%	20.00%

Efficiency

Expenditures per resident population	\$410.72	\$413.79	\$410.00	\$433.48	\$435.00
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Used Crime Index rate of 13.5

(CI\13.5%)

Submitted: 10/6/2015

T Michael

INFORMATION TECHNOLOGY

Mission Statement

The mission of the Information Technology Department is to provide the most innovative, highest quality technology-based services, in the most cost effective manner, and to facilitate the achievement of goals and objectives of each of the City's departments.

Information Technology

Goals

- Provide effective technological support for computer systems, web-based applications, voice, video, and integrated data services to all city departments.
- Promote and facilitate the integration of technology to effectively meet the overall mission of the City using collaborative efforts through planning, programming, training, and consulting with all departments.
- Develop, enhance and manage the City's enterprise network to provide high speed, transparent, and highly functional connectivity to all resources.
- Develop and maintain highly effective, reliable, secure, and innovative information systems to support each department's functions.
- Facilitate the collection, storage, security, and integrity of electronic data while ensuring appropriate access.
- Promote new uses of technology within the organization through the development of innovative applications
- To execute the direction established by department heads as related to support and purchase of hardware, software, and networking equipment.
- To be identified by our dedication, professionalism, and pride in our achievements.

Objectives

To foster the development and application of Information services to improve the lives of the citizens of Miami Springs. Information Services will accomplish its goals by providing and coordinating Information services to its customers.

Major Functions & Activities

Infrastructure

The Information Technology Infrastructure Division provides the City with the underlying structure: networks, storage, servers, operating systems and security to enable support of applications and users for City departments and customers. The Division performs tasks such as system and network administration, and selection and deployment of enterprise computer equipment including network devices, routers, switches, and computer servers and operating systems. Future planning and testing of devices and software before deployment to customers is an on-going process within the Division. In addition, many enterprise wide applications such as e-mail, office applications, and desktop presentation are deployed and managed within the group.

Information Technology

Major Functions & Activities (Continued)

Infrastructure (continued)

- Firewall configurations
- Site to site VPN installation and maintenance
- Server installations and maintenance
- Domain administration and active directory maintenance.
- User and group account maintenance and security.
- Access control lists / permissions.
- System backups / replication
- Virtualization and imaging
- Network and Security policies / IT Security policies

Integration

The Information Technology Integration Division is responsible for ensuring effective and efficient implementation and operation of business solutions that support a foundation for interdepartmental communication and collaboration. This is achieved through business process review, detailed needs analysis, software selection, outcome designs and maintenance. The Integration functions consist of programming, analytical, and database administration.

- Scripting / programming that ties unlike technologies together
- Optiview / Optispool and Naviline integration
- Police Department USA software and related components
- MDT's and mobile server for police
- Routing / management of message switch and FDLE communications
- Synchronization of internal services and social networking sites
- Website support for editors in city departments
- Write and maintain documentation on installations and procedures for applications requiring non standard settings.

Support

The Information Technology Support Division provides user assistance and support for the unique technologies embraced by City staff and employees.

- Desktop PC support – hardware repairs and upgrades
- PC imaging and maintenance of images
- Security updates and patches
- Virus related support
- Network configuration and local group policy lockdown
- Write and maintain end user policies and procedures relating to software.

Major Functions & Activities (continued)

Support (continued)

- Installation, support, and end user training of
 - Microsoft Office software
 - Java / JRE
 - Naviline / iSeries and printer sessions
 - Outlook email
 - Vermont Systems Rec Trac
 - Optiview optical imaging
 - Acrobat Pro
 - Fore! Golf software
 - Looking Glass (currently in-active)
 - Qrep
 - eForms – PD
 - USA software suite – PD
- Cell phone support
- Printer support
- First level phone communications support
- Copiers and scanners

Telecommunications

The Telecommunications Division is responsible for managing and securing the wide area network of the City, the hybrid fiber-coaxial telecommunications network, PBX / phone communications, cell phones services, and VPN communications between locations.

- Management of IP PBX system
- Phones / devices that communicate with PBX
- PRI and SIP based account management
- Cell phone services – devices, account management
- Cost analysis and comparisons with related services.
- Work with integration and infrastructure
- Write and maintain communications and communications security policy
- Wifi access point installation, security, and maintenance.
 - Group Policy Objects
 - Network Login / Logout Scripts
 - Backup system
 - DDC Climate Control System
 - Vermont Systems for REC / Golfnow for Golf
 - Surveillance cameras
 - USA Software dispatch applications
 - MDT Mobile units for police department
 - SQL Server
 - Cisco routers and firewall security monitoring and updates

Information Technology

FY2014-15 Accomplishments

- New POS system for Golf
- Exchange server migration to Hyper-v system
- Streamline log reviewing and maintenance
- Archiving encrypted backups to offsite cloud service
- Internal DNS hosted by cloud service – test run
- DRBL server to speed up workstation repairs

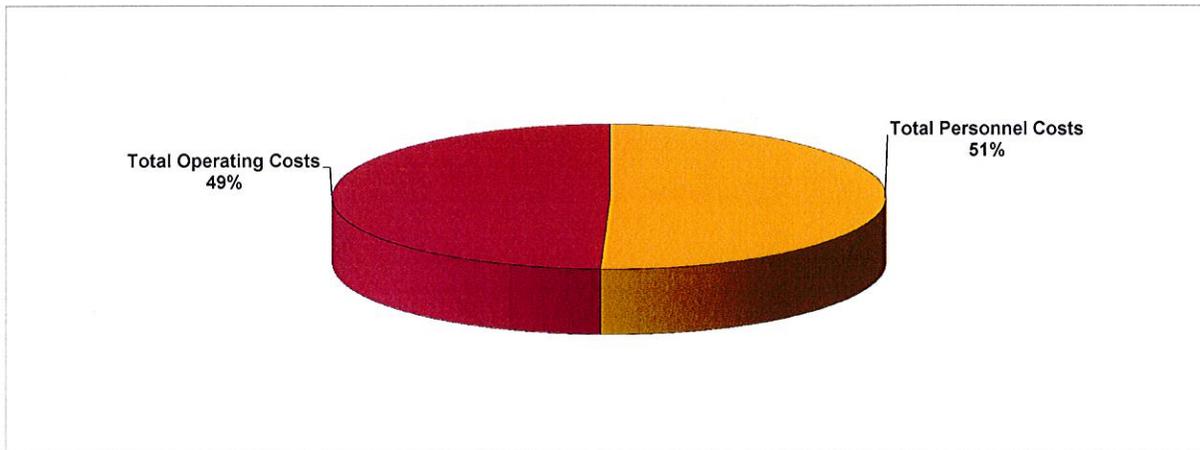
FY 2015-16 Budget Highlights

- Proposed budget is \$6,486 or 1.9% higher than FY2014/2015.
- Budget includes \$8,500 for upgrades to the city website.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$342,002</u>
Net cost of Department	<u>\$342,002</u>

**INFORMATION TECHNOLOGY
Expenditure Detail**

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 149,798	\$ 116,547	\$ 129,495	\$ 131,312	38.4%	1.4%
Payroll Taxes	11,021	8,440	8,073	8,776	2.6%	8.7%
Pension & Retirement	18,457	17,252	18,867	15,394	4.5%	-18.4%
Health Insurance	18,564	17,706	24,555	17,091	5.0%	-30.4%
Workers' Compensation	375	151	324	328	0.1%	1.3%
Total Personnel Costs	\$ 198,215	\$ 160,096	\$ 181,314	\$ 172,901	50.6%	-4.6%
OPERATING						
Travel and per diem	-	-	500	500	0.1%	0.0%
Contractual Services	128,344	132,236	134,981	146,221	42.8%	8.3%
Telephone/Internet	2,925	3,477	3,890	3,474	1.0%	-10.7%
Repairs & Maintenance	4,905	2,021	4,650	7,700	2.3%	65.6%
Liability Insurance	2,520	2,304	3,181	3,006	0.9%	-5.5%
Office Supplies	74	1,030	500	500	0.1%	0.0%
Operating Supplies	1,602	1,108	500	1,300	0.4%	160.0%
Dues, Memberships & Subsc.	370	370	400	400	0.1%	0.0%
Training & Education	274	158	5,600	6,000	1.8%	7.1%
Total Operating Costs	\$ 141,014	\$ 142,704	\$ 154,202	\$ 169,101	49.4%	9.7%
CAPITAL OUTLAY						
Machinery & Equipment	10,412	4,699	-	-	0.0%	0.0%
Total Capital Outlay	\$ 10,412	\$ 4,699	\$ -	\$ -	0.0%	100.0%
TOTAL EXPENSES	\$ 349,641	\$ 307,499	\$ 335,516	\$ 342,002	100.0%	1.9%



Personnel Summary						
	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Information Technology Manager	1	1	1	1	50.0%	0.0%
Asst. I.T. Manager	1	1	1	1	50.0%	0.0%
Systems Manager	0.3	0.3	-	-	0.0%	0.0%
Total of Full time employees	2.3	2.3	2.0	2	100.0%	0.0%
<i>Part-time Employee</i>						
IT Technician	0	0	0	-	0.0%	0.0%
DEPARTMENT TOTAL	2.3	2.3	2.0	2	100.0%	0.0%

INFORMATION TECHNOLOGY DEPARTMENT PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
Outputs				
Number of informal Help desk calls	464	534	817	200
Daily average of web hits	345	373	567	1000
Daily average of web visitors	327	216	329	500
Users supported	129	129	127	127
PC's supported	120	120	112	112
Servers supported	10	19	19	19
Efficiency				
Number of Hardware support calls	28	104	36	12
Number of Software support calls	287	232	432	200
Number of phone related support calls	86	28	156	12
Number of trianing hours provided	10	10	32	50
Tech staff to End User ratio	60	63 to 1	63 to 1	63 to 1
Number of website related tasks	30	14	27	12
Number of network related issues	48	78	34	0
Number of server related issues	8	17	16	12
Number of password issues	32	61	84	52

Code Compliance Function

Mission Statement

The mission of the Code Compliance function is to serve the residents of Miami Springs by ensuring compliance with all City codes through providing effective public contact and education, building cooperative partnerships throughout the community, and enforcing the law in an equitable and impartial manner.

Code Compliance

The department is responsible for the review of properties, residential and commercial, and ensuring that those properties are in compliance with the City's Code of Ordinances pertaining to zoning and other regulations.

The department, through Code Compliance, promotes, protects and improves the safety and welfare of the citizens of Miami Springs by assisting property owners and residents in complying with the City of Miami Springs Code of Ordinances.

Goals

Collect appropriate fees and issue renewal Occupational Licenses for all licensed businesses in the City, with all licenses renewed no later than September 5, 2015.

Maintain all Code Compliance cases in the appropriate status (closed or active) during the Fiscal year. Close all Code Compliance cases within 3 months of initial contact, unless specific extensions have been granted and close all cases that have been completed.

Objectives

Maintain 100% all business locations within the City up to date with all required Occupational Licenses. Prevent business locations from operating without a license by failing to renew their license within the deadline specified.

To prevent a backlog of open Code Compliance Cases by staying on track for 90% of the cases with the Departmental timetable for each step in the Code Compliance process.

Continue to update all City Codes to meet current needs.

2014-15 Accomplishments

- Maintained an adequate level of Code Compliance monitoring, in spite of having only one Full Time Code Compliance Officer for most of the year.
- Opened 810 Code Compliance cases.
- Performed 1,885 Code Compliance inspections.
- Successfully prosecuted all cases that were brought before the Code Enforcement Board.
- Maintained the Department running effectively during the transition of a retired Departmental Director (Tex Ziadie) and the beginning of a new Departmental Structure under Director/Building Official Ulises Fernandez.

Code Compliance

2014-15 Accomplishments (continued)

- Began the separation of the Building and Code Compliance Departments into two different entities, with separate budgets.
- Presented numerous Code changes to Council, most of which were adopted, including the Recreational Vehicle Code and the Commercial Vehicle Code.
- Hired a new Full Time Code Compliance Officer, as approved in the annual budget (Rose Piniella).

FY2015-16 Budget Highlights

- Proposed budget is \$ 40,788 or 31% higher than FY2013/2014.
- Increase is due to the allocation of part of the Building/Code Compliance Director's salary to this function as well as the full year cost of the additional Code Officer that was added during last fiscal year.

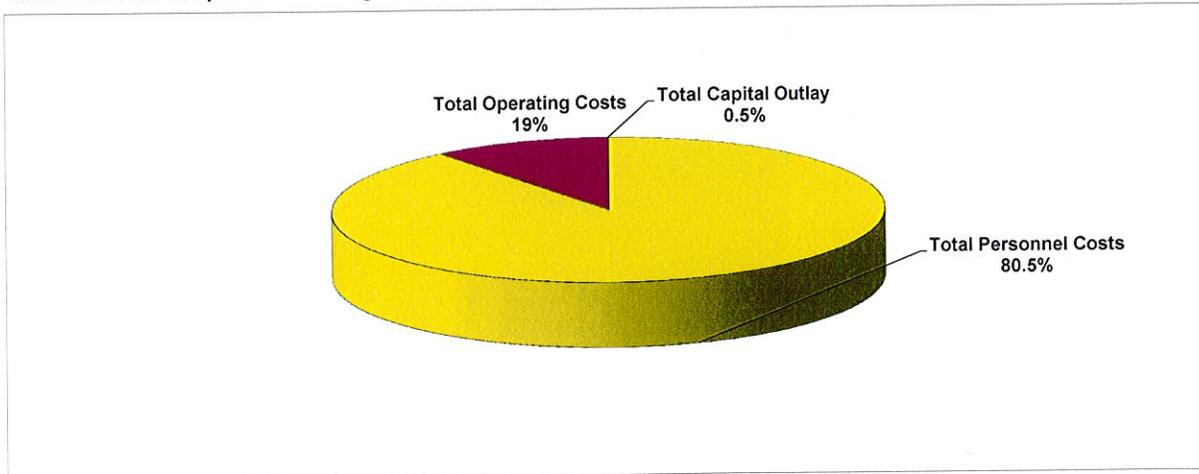
- Budget Summary:

Budgeted Revenues	\$142,000
Budgeted Expenditures	<u>\$172,871</u>
Net deficit of the Department	<u>\$(30,871)</u>

CODE COMPLIANCE DEPARTMENT
Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	See note 1	See note 1	\$ 77,640	\$ 112,381	65.0%	44.7%
Part Time Year Round	"	"	-	-	0.0%	0.0%
Overtime	"	"	-	-	0.0%	0.0%
Payroll Taxes	"	"	4,934	7,274	4.2%	47.4%
Pension & Retirement	"	"	11,313	13,175	7.6%	16.5%
Health Insurance	"	"	19,169	17,846	10.3%	-6.9%
Workers' Compensation	"	"	3,000	4,214	2.4%	40.5%
Total Personnel Costs	\$ -	\$ -	\$ 116,056	\$ 154,890	89.6%	33.5%
OPERATING						
Repairs and Maintenance	"	"	1,200	1,200	0.7%	0.0%
Uniforms	"	"	600	600	0.3%	0.0%
Rentals & Lease	"	"	720	720	0.4%	0.0%
Printing & Binding	"	"	300	300	0.2%	0.0%
Postage	"	"	240	240	0.1%	0.1%
Office Supplies	"	"	500	600	0.3%	20.0%
Operating Supplies	"	"	1,200	1,230	0.7%	2.5%
Training & Education	"	"	250	1,000	0.6%	300.0%
Liability Insurance	"	"	4,123	4,883	2.8%	18.4%
Fleet Maintenance	"	"	3,700	3,700	2.1%	0.0%
Telephone/Internet	"	"	3,194	3,508	2.0%	9.8%
Total Operating Costs	\$ -	\$ -	\$ 16,027	\$ 17,981	10.4%	12.2%
CAPITAL OUTLAY						
Machinery & Equipment	"	"	"	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	100.0%
TOTAL EXPENSES	\$ -	\$ -	\$ 132,083	\$ 172,871	100.0%	30.9%

Note 1-The Code Compliance & Building functions were segregated into their own budgets for FY15-16.



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Code Compliance Officers	1	1	1	2	100.0%	100.0%
Total Full Time Employees	1	1	1	2	100.0%	100.0%
DEPARTMENT TOTAL	1	1	1	2	100.0%	100.0%

CODE COMPLIANCE PERFORMANCE MEASURES

Indicator	2011-12 Actual	2012-13 Actual	2013-2014 Actual	2014-15 Actual
Outputs				
All Occupational Licenses will be invoiced and paid by: September 5, 2016	9/5/2012**	9/5/2013**	9/5/2014**	9/5/2015**
Effectiveness				
Reduce # of Complaints re:Code Compliance	not used	not used	not used	not used
% of all cited customers that will be polled as to professionalism of Code Compliance (by letter).	1% per month	1% per month	1% per month	1% per month
Efficiency				
All Code Comp-liance cases will be entered within 24 hours of implementation.	not used	not used	not used	not used



**PUBLIC SERVICES
DEPARTMENT
MISSION STATEMENT**

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

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

We are dedicated to our vision and core values.



Public Services - Administration Division

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

Goals

Continue to provide quality services and informative response's to the public and ensure customer satisfaction.

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

Continue our efforts in building a positive working relationship with the public & Contractors

Objectives

Establish better communication with staff at all levels

Track all inventory and labor to ensure a cost effective operation.

Continue to build & maintain teamwork and morale within the department.

2014-15 Accomplishments

- Continued to better our communication and cohesiveness among employee's & supervisors, continue lunch programs to promote cohesiveness & teamwork
- Reduced costs & inventory, changed purchase procedures with new vendors and shopping for better deals
- Continue to meet our standards as a Clean City by ensuring litter control and safe roadways
- Resident & Commercial Complaints have diminished

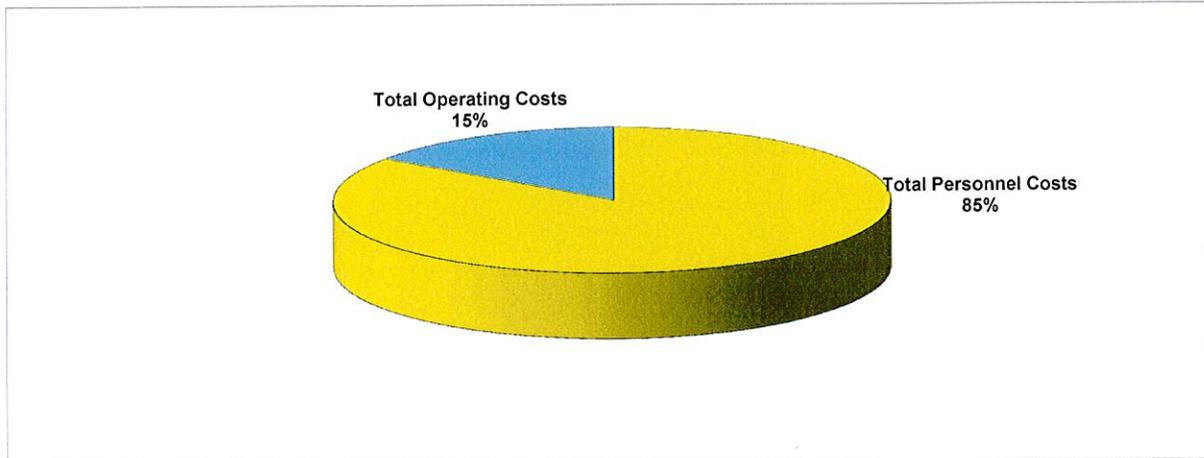
FY 2015-16 Budget Highlights

- Proposed budget is \$35,643 or 9.6% higher than FY2014-15 mainly due to the addition of an administrative staff to begin training for the departure of the current administrative staff member who is coming out of the DROP plan during FY2016.
- **The total Public Works budget is \$1,721,936 or \$29,565 higher than the total FY14-15 budget.**
- Budget Summary:

Budgeted Revenues	\$	-0-
Budgeted Expenditures		<u>\$405,119</u>
Net cost of Department		<u>\$405,119</u>

PUBLIC SERVICES DEPARTMENT
Administration Division - Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 217,474	\$ 226,290	\$ 226,026	\$ 265,598	65.6%	17.5%
Overtime	-	246	250	-	0.0%	-100.0%
Payroll Taxes	15,515	16,365	14,126	17,282	4.3%	22.3%
Pension & Retirement	17,015	17,686	17,096	17,764	4.4%	3.9%
Health Insurance	26,164	34,391	42,274	41,416	10.2%	-2.0%
Workers' Compensation	1,857	760	1,695	1,992	0.5%	17.5%
Total Personnel Costs	\$ 278,025	\$ 295,738	\$ 301,467	\$ 344,052	84.9%	14.1%
OPERATING						
Professional Services		\$ 750	\$ -	\$ -	0.0%	0.0%
Travel & Related Costs	25	25	500	500	0.1%	0.0%
Courier, UPS, Fedex	39	56	100	100	0.0%	0.0%
Utility Services	9,066	6,069	8,270	7,889	1.9%	-4.6%
Repairs & Maintenance	-	-	500	500	0.1%	0.0%
Rentals & Lease	1,377	615	1,000	500	0.1%	-50.0%
Printing & Binding	35	68	100	100	0.0%	0.0%
Postage	629	452	584	575	0.1%	-1.5%
Office Supplies	4,604	3,529	4,000	4,000	1.0%	0.0%
Operating Supplies	6,014	5,781	17,274	6,000	1.5%	-65.3%
Fuels, Oils, Lubricants	1,946	1,899	4,000	2,000	0.5%	-50.0%
Dues, Memberships & Subsc.	260	316	600	600	0.1%	0.0%
Training & Education	-	628	1,000	1,000	0.2%	0.0%
Liability Insurance	25,798	30,011	26,863	27,755	6.9%	3.3%
Fleet Maintenance	4,212	2,093	3,700	3,200	0.8%	-13.5%
Telephone/Internet	7,856	6,552	8,518	6,348	1.6%	-25.5%
Total Operating Costs	\$ 61,861	\$ 58,844	\$ 77,009	\$ 61,067	15.1%	-20.7%
CAPITAL OUTLAY						
Improvements Other than Bldg	-	-	8,400	-	0.0%	0.0%
Machinery & Equipment	1,943	-	-	-	0.0%	0.0%
Total Capital Outlay	\$ 1,943	\$ -	\$ 8,400	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 341,829	\$ 354,582	\$ 386,876	\$ 405,119	100.0%	4.7%



	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Public Works Director	1	1	1	1	20.0%	0.0%
Administrative Assistant I and II	3	0	0	1	20.0%	0.0%
Administrative Assistant III	0	1	1	1	20.0%	0.0%
Procurement Supervisor	0.5	1	1	1	20.0%	0.0%
Matl Mgt Clerk	1	1	1	1	20.0%	0.0%
DIVISION TOTAL	5.5	4.0	4.0	5.0	100.0%	25.0%

PUBLIC WORKS-ADMINISTRATION PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
Outputs				
Regulatory mandates and permits in compliance	100%	100%	100%	100%
Effectiveness				
Increase management skills trainings	60%	60%	65%	70%

Public Services – Streets/Streetlights Division

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

Goals

- Ensure all city sidewalks are safe for pedestrian traffic.
- Restore the alleys and alley approaches citywide.
- Continue to upgrade and repair the streetlight infrastructure.
- Maintain the right-of-ways.

Objectives

- Inspect sidewalks to ensure American with Disability Act (ADA) compliance to eliminate safety hazards.
- Supervise and provide support for various lighting projects currently proposed.
- Locate and repair potholes and sinkholes, city-wide.

2014-15 Accomplishments

- Monitored the installation of City Wide Lighting Program
- Repaired roadway pot holes and swale damages City Wide
- Rocked and graded alleys
- Replaced guardrails at Mokena Drive & Oakwood Drive due to damages

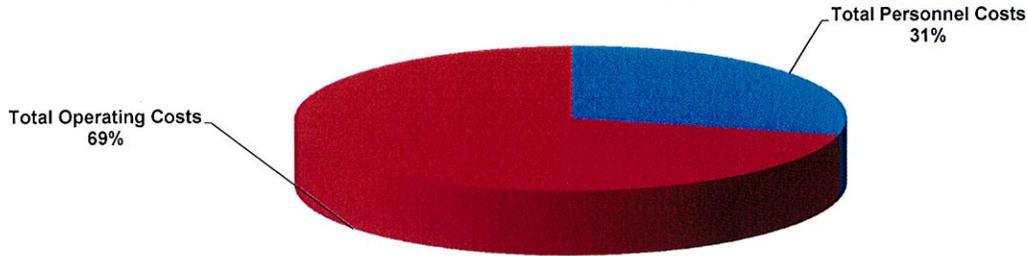
FY 2015-16 Budget Highlights

- Proposed budget is \$18,764 or 4.7% lower than FY2014-15.
- Budget Summary:

Budgeted Revenues	\$	-0-
Budgeted Expenditures		<u>\$378,421</u>
Net cost of Department		<u>\$378,421</u>
- Budget includes \$50,000 for tree planting city-wide.

PUBLIC SERVICES DEPARTMENT
Streets & Streetlights Division - Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 76,371	\$ 78,836	\$ 76,481	\$ 83,377	22.0%	9.0%
Overtime	420	457	500	500	0.1%	0.0%
Payroll Taxes	5,829	6,064	4,839	5,378	1.4%	11.1%
Pension & Retirement	11,516	3,591	-	-	0.0%	0.0%
Health Insurance	11,933	13,409	16,547	13,560	3.6%	-18.1%
Workers' Compensation	6,274	3,020	6,732	7,062	1.9%	4.9%
Total Personnel Costs	\$ 112,343	\$ 105,377	\$ 105,099	\$ 109,877	29.0%	4.5%
OPERATING						
Professional Services	3,571	-	-	-	0.0%	0.0%
Contractual services	34,565	4,775	30,000	53,500	14.1%	78.3%
Utility Services	147,247	158,067	134,000	135,635	35.8%	1.2%
Repairs & Maintenance	23,820	38,094	37,018	30,000	7.9%	-19.0%
Rentals & Leases	-	-	100	-	0.0%	-100.0%
Operating Supplies	19,269	16,279	19,659	15,000	4.0%	-23.7%
Liability Insurance	1,224	5,035	3,275	1,909	0.5%	-41.7%
Fuels, Oils, Lubricants	9,315	9,381	12,500	10,000	2.6%	-20.0%
Fleet Maintenance	18,384	14,727	36,000	22,500	5.9%	-37.5%
Total Operating Costs	\$ 257,395	\$ 246,358	\$ 272,552	\$ 268,544	71.0%	-1.5%
CAPITAL OUTLAY						
Improvements Other than Bldg	-	-	31,334	-	0.0%	-100.0%
Machinery & Equipment	-	-	-	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ -	\$ 31,334	\$ -	0.0%	100.0%
TOTAL EXPENSES	\$ 369,738	\$ 351,735	\$ 408,985	\$ 378,421	100.0%	-7.5%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Heavy Equipment Operator	1	1	1	1	50.0%	0.0%
Maintenance Worker I	1	1	1	1	50.0%	0.0%
Total Full Time Employees	2	2	2	2	100.0%	0.0%
DIVISION TOTAL	2	2	2	2	100.0%	0.0%

PUBLIC WORKS-STREETS/SIDEWALKS PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
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Outputs

Linear feet of underground streetlight wire replaced	2,800	1,700	3,800	3,000
Square footage of sidewalk replaced	0	11,649	25,346	30,000

Public Services – Public Properties

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

Goals

Provide essential services to the residents without interruptions

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

Maintain a properly pruned and lifted street tree canopy.

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

Objectives

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

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

2014-15 Accomplishments

- Continued our working relationships with Contractors regarding Customer Service and Quality of Service to our Residents
- Retained Awards for Tree City & Growth Award
- Have completed 1,145 tree trimmings & 32 removals
- Completed the building of a pedestrian enhanced cross walk in the downtown area
- Continue to successfully meet all expectations from the Residents and City staff regarding all work orders requests.

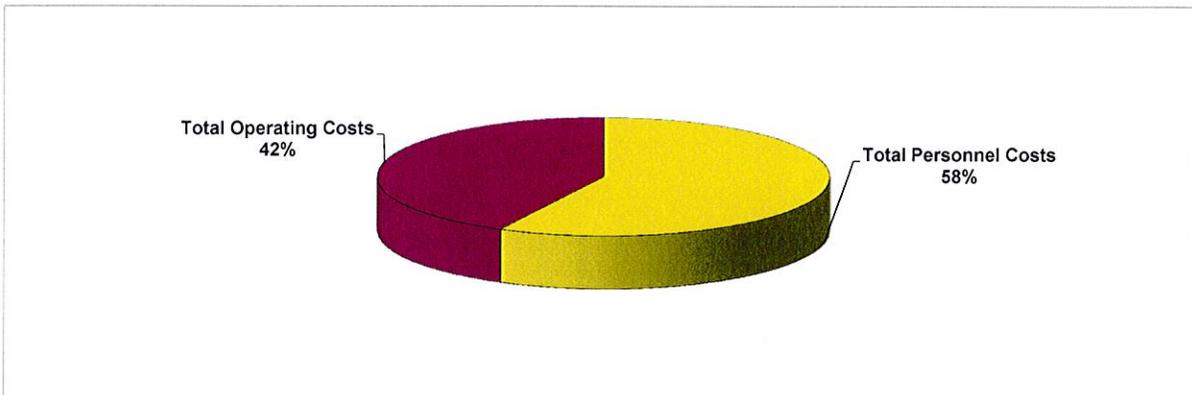
FY 2015-16 Budget Highlights

- Proposed budget is \$56,624 or 9.7% higher than FY2014-15. The city will bring back in-house the landscaping function that had been outsourced the past three years. The costs of an additional two staff members is approx. \$68,000 including benefits, this is offset by the \$86,000 annual cost from the outsource company, resulting in a net savings for the city. Tree trimming will remain outsourced.
- Budget Summary:

Budgeted Revenues	\$	-0-
Budgeted Expenditures		<u>\$638,851</u>
Net cost of Department		<u>\$638,851</u>

PUBLIC SERVICES DEPARTMENT
Public Properties Division - Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 242,391	\$ 169,071	\$ 161,656	\$ 226,604	35.5%	40.2%
Overtime	2,839	584	1,000	1,000	0.2%	0.0%
Payroll Taxes	19,226	12,942	8,860	10,332	1.6%	16.6%
Pension & Retirement	27,833	15,037	12,903	17,594	2.8%	36.4%
Health Insurance	56,094	40,015	46,678	92,874	14.5%	99.0%
Workers' Compensation	17,324	6,972	13,692	19,193	3.0%	40.2%
Unemployment compensation	1,206	4,950	0	0	0.0%	0.0%
<i>Total Personnel Costs</i>	\$366,913	\$249,571	\$244,789	\$367,597	57.5%	50.2%
OPERATING						
Professional Services	264			-	0.0%	0.0%
Contractual Services	142,711	194,862	194,469	132,000	20.7%	-32.1%
Utility Services	69,132	74,458	71,088	56,500	8.8%	-20.5%
UPS/FEDEX	-	25	50	-	0.0%	-100.0%
Repairs & Maintenance	210			-	0.0%	0.0%
Dues and subscriptions	235			-	0.0%	0.0%
Fuels, Oils, Lubricants	11,390	9,096	9,000	9,000	1.4%	0.0%
Operating Supplies	11,866	9,382	13,300	20,300	3.2%	52.6%
Liability Insurance	23,016	23,880	25,253	26,483	4.1%	4.9%
Fleet Maintenance	29,142	17,140	20,500	23,000	3.6%	12.2%
Telephone/Internet	3,928	3,798	2,578	3,971	0.6%	54.0%
<i>Total Operating Costs</i>	\$ 291,894	\$ 332,641	\$ 336,238	\$ 271,254	42.5%	-19.3%
CAPITAL OUTLAY						
Machinery & Equipment	31,972	3,800	1,200	-	0.0%	0.0%
<i>Total Capital Outlay</i>	\$ 31,972	\$ 3,800	\$ 1,200	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 690,779	\$ 586,012	\$ 582,227	\$ 638,851	100.0%	9.7%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Parks Maint. Foreman/Arborist	0.0	0.0	0.0	0.0	0.0%	0.0%
Equipment Operator	0	1	1	1	14.3%	0.0%
Maintenance Worker I, II	8	5	5	6	85.7%	20.0%
Parks Maintenance Foreman	0	0	0	0	0.0%	0.0%
Tree Trimmer	0	0	0	0	0.0%	0.0%
<i>Total Full Time Employees</i>	8.0	6.0	6.0	7.0	100.0%	16.7%
<i>Part-time Employees</i>						
Maintenance Workers I	0	0	0	0	0.0%	0.0%
<i>Total Part-time employees</i>	0	0	0	0	0.0%	0.0%
DIVISION TOTAL	8.0	6.0	6.0	7.0	100.0%	16.7%

**PUBLIC PROPERTIES DEPARTMENT
PERFORMANCE MEASURES**

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
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Outputs

Properly prune and thin trees (city-wide)	75%	75%	80%	85%
Maintain Tree City USA & Growth Award	100%	100%	100%	100%

Effectiveness

Increase training hours	25%	25%	35%	50%
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Public Services - Building Maintenance

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

Goals

- Establish timelines for all requested projects City wide
- Continue to service all City Owned Facilities according to our monthly service schedules
- Continue to meet all of our Safety Inspections with Miami Dade County

Objectives

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

FY 2014-15 Accomplishments

- Completed plumbing restorations in City Hall
- Replaced damaged sections of the Tot-Lot that were deemed unsafe
- 180 Work Order requests for upgrades, repairs & maintenance by various departments were completed
- Met all County requirements regarding annual inspections of all facilities
- Monitored the installation of Air Conditioning Units at Club House

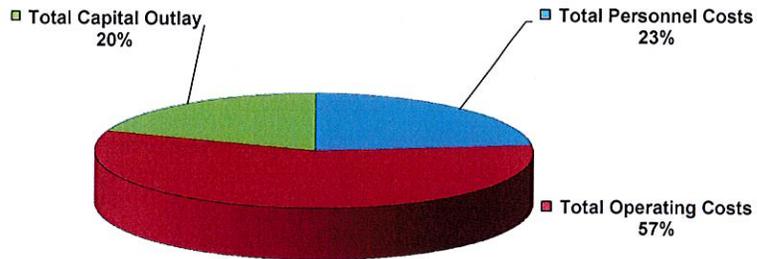
FY 2015-16 Budget Highlights

- Proposed budget is \$9,117 or 3.5% higher than FY2014-15.
- Budget Summary:

Budgeted Revenues	\$	-0-
Budgeted Expenditures	\$	<u>270,545</u>
Net cost of Department		<u>\$270,545</u>
- Increase is due to budgeting \$52,950 for the replacement of City Hall air conditioner coil replacements.

PUBLIC SERVICES DEPARTMENT
Building Maintenance Division - Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 32,584	\$ 9,153	\$ -	\$ 44,562	16.5%	100.0%
Overtime	539	-	-	850	0.3%	100.0%
Payroll Taxes	2,259	624	-	2,905	1.1%	100.0%
Pension & Retirement	4,909	1,376	-	5,224	1.9%	100.0%
Health Insurance	9,450	2,660	-	6,840	2.5%	100.0%
Workers' Compensation	1,327	631	-	1,849	0.7%	100.0%
Total Personnel Costs	\$ 51,068	\$ 14,444	\$ -	\$ 62,231	23.0%	100.0%
OPERATING						
Contractual Services	52,242	52,183	65,105	68,700	25.4%	5.5%
Utility Services	195	95	114	104	0.0%	-8.8%
Repairs & Maintenance	133,342	112,309	71,007	75,000	27.7%	5.6%
Fuels, Oils, Lubricants	3,090	2,383	2,308	2,300	0.9%	-0.3%
Operating Supplies	6,871	5,016	8,193	5,000	1.8%	-39.0%
Liability Insurance	528	588	-	1,020	0.4%	100.0%
Fleet Maintenance	4,712	1,398	2,500	3,000	1.1%	20.0%
Telephone/Internet	238	245	201	240	0.1%	19.4%
Total Operating Costs	\$ 201,218	\$ 174,217	\$ 149,428	\$ 155,364	57.4%	4.0%
CAPITAL OUTLAY						
Improvements Other than Bldg	60,120	78,375	112,000	52,950	19.6%	-52.7%
Total Capital Outlay	\$ 60,120	\$ 78,375	\$ 112,000	\$ 52,950	19.6%	-52.7%
TOTAL EXPENSES	\$ 312,406	\$ 267,036	\$ 261,428	\$ 270,545	100.0%	3.5%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Building Maintenance Specialist II	1	1	0	1	100.0%	100.0%
DIVISION TOTAL	1	1	-	1	100.0%	100.0%

BUILDING MAINTENANCE DEPARTMENT PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
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Outputs

Reduce energy and utility costs by	10%	20%	50%	50%
Regular Maintenance of Irrigation system (City-wide)	100%	100%	100%	100%
Regular Maintenance of Bathrooms (City-wide)	100%	100%	100%	100%

Public Services - Fleet Maintenance

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

Goals

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

Objectives

Reduce vehicle down time.

Maintain fleet parts and tire inventory at an optimal level.

Complete 100% of preventive maintenance inspections by the scheduled due date.

FY 2014-15 Accomplishments

- Have reduced our outside tire repairs by 70%
- Improved service times to our separate departments
- Have met our goal of preventable maintenance inspections
- Secured relationships with new vendors

FY 2015-16 Budget Highlights

- Proposed budget is \$53,055 or 65% lower than FY2014-15.
- Budget Summary:

Budgeted Revenues	\$	-0-
Budgeted Expenditures		<u>\$29,000</u>
Net cost of Department		<u>\$29,000</u>

PUBLIC SERVICES DEPARTMENT
Fleet Maintenance Division - Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
OPERATING						
Contractual Services	2,281	15,134	9,835	10,000	34.5%	1.7%
Fuels, Oils, Lubricants	16,522	2,284	4,000	9,000	31.0%	125.0%
Operating Supplies	15,230	14,126	-	8,500	29.3%	#DIV/0!
Fleet Maintenance	2,075	960	1,479	1,500	5.2%	1.4%
<i>Total Operating Costs</i>	\$ 36,108	\$ 32,504	\$ 15,314	\$ 29,000	100.0%	89.4%
CAPITAL OUTLAY						
Machinery & Equipment	-	-	45,941	-	0.0%	0.0%
<i>Total Capital Outlay</i>	\$ -	\$ -	\$ 45,941	\$ -	0.0%	100.0%
TOTAL EXPENSES	\$ 36,108	\$ 32,504	\$ 61,255	\$ 29,000	100.0%	-52.7%

FLEET MAINTENANCE DEPARTMENT PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
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Outputs

PM's completed within 3 days of due date	100%	100%	100%	100%
Percentage to increase in-house repairs	50%	75%	80%	80%

Effectiveness

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

Parks and Recreation Department

Mission Statement

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

Parks and Recreation - Administration

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

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

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

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

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

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

Goals

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

Objectives

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

Parks and Recreation - Administration

2014-15 Accomplishments

- Increased our Youth Basketball League by 5%
- Increased our 5K participation by 20%
- Increased Daddy Daughter participation by 30%
- Install new fitness room equipment (Treadmill/Squat Rack)
- Christmas at the Gazebo increased participation by 10%
- Implemented City Wide Health Fair Event
- Implemented a Get Fit year round program
- 20 X 20 Pavilion at Stafford Park

FY 2015-16 Budget Highlights

- Proposed budget is \$15,222 or 1.1% higher than FY2014/1514.
- There will be no proposed changes in programs and activities except for the elimination of the Yoga program which was not well attended this past year.
- Budget Summary:

Budgeted Revenues	\$ 353,505
Budgeted Expenditures	<u>\$1,440,220</u>
Net cost of Department	<u>\$1,086,715</u>
- The Pelican Playhouse has received an increase in their annual subsidy from \$18,000 in FY14-15 to \$23,000 for FY15-16.
- Proposed budget includes \$90,000 for the replacement playground at Prince Field.
- The total Recreation budget for FY15-16 is \$1,881,965 which is \$105,163 or 5.9% increase from the FY14-15 budget.

RECREATION DEPARTMENT
Administration Division - Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 319,379	\$ 335,293	\$ 277,817	\$ 295,974	20.6%	6.5%
Part Time Year Round	157,609	146,011	192,127	185,000	12.8%	-3.7%
Overtime	5,519	7,154	6,000	7,500	0.5%	25.0%
Seasonal Emp	64,936	86,619	112,900	120,000	8.3%	6.3%
Payroll Taxes	42,131	44,247	41,612	46,548	3.2%	11.9%
Pension & Retirement	48,248	50,612	41,221	27,396	1.9%	-33.5%
Health Insurance	45,030	50,179	49,971	47,452	3.3%	-5.0%
Workers' Compensation	20,773	9,941	20,401	20,854	1.4%	2.2%
Unemployment Compensation Tax	174	1,387	-	-	0.0%	0.0%
Total Personnel Costs	\$ 703,799	\$ 731,443	\$ 742,049	\$ 750,724	52.1%	1.2%
OPERATING						
Professional Services	-	-	1,500	1,500	0.1%	0.0%
Contractual Services	71,081	63,422	76,202	78,000	5.4%	2.4%
Officials/Referees	31,174	41,188	47,104	47,104	3.3%	0.0%
Travel & Related Costs	3,600	3,600	3,600	3,600	0.2%	0.0%
Utility Services	115,635	107,302	118,708	106,360	7.4%	-10.4%
Repairs & Maintenance	45,426	18,516	39,010	45,000	3.1%	15.4%
Rentals & Lease	2,402	1,177	1,935	2,000	0.1%	3.4%
Printing & Binding	1,464	2,921	3,000	2,500	0.2%	-16.7%
Promotions & recreational activities	61,155	64,738	104,670	84,935	5.9%	-18.9%
Uniforms	3,307	2,273	2,500	2,500	0.2%	0.0%
Office Supplies	2,183	3,363	5,000	2,500	0.2%	-50.0%
Operating Supplies	62,015	66,711	63,201	81,000	5.6%	28.2%
Postage	126	131	200	200	0.0%	0.0%
Uniforms-Basketball/Football	6,796	6,878	6,900	9,900	0.7%	43.5%
Dues, Memberships & Subsc.	1,073	1,177	1,500	1,500	0.1%	0.0%
Pelican Playhouse Costs	21,799	26,338	40,789	29,000	2.0%	-28.9%
Training & Education	180	955	2,250	2,250	0.2%	0.0%
Liability Insurance	70,056	76,185	75,789	75,217	5.2%	-0.8%
Fleet Maintenance	13,594	18,913	18,550	9,850	0.7%	-46.9%
Fuels, Oils, Lubricants	4,102	4,691	4,200	4,200	0.3%	0.0%
Transfers to Debt Service Fund	-	-	620,378	-	0.0%	-100.0%
Telephone/Internet	10,313	11,309	8,516	10,380	0.7%	21.9%
Total Operating Costs	\$ 527,481	\$ 521,788	\$ 1,245,502	\$ 599,496	41.6%	-51.9%
CAPITAL OUTLAY						
Improvements Other than Bldg	252,750	-	48,500	-	0.0%	-100.0%
Machinery & Equipment	-	22,370	9,325	90,000	6.2%	0.0%
Total Capital Outlay	\$ 252,750	\$ 22,370	\$ 57,825	\$ 90,000	6.2%	0.0%
TOTAL EXPENSES	\$ 1,484,030	\$ 1,275,601	\$ 2,045,376	\$ 1,440,220	100.0%	-29.6%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Recreation Director	1	1	1	1	16.7%	0.0%
Recreation Leader	0	1	1	1	16.7%	0.0%
Programs Division Supervisor	1	1	0	0	0.0%	0.0%
Administrative Assistant III	1	1	1	1	16.7%	0.0%
Sports Division Supervisor	1	1	0	0	0.0%	0.0%
Recreation Coordinator	0	0	2	2	33.3%	0.0%
Recreation Specialist II	3	2	0	0	0.0%	0.0%
Special Events/Program Supervisor	0	0	1	1	16.7%	0.0%
Total of Full-Time Employees	7	7	6	6	100.0%	0.0%
Part time Employees						
Recreation Leader (seasonal)	30	as needed	as needed	as needed	0.0%	0.0%
Recreation Leader (year-round)	13	as needed	as needed	as needed	0.0%	0.0%
Total of Part time employees	43	0	0	0	0.0%	0.0%
DIVISION TOTAL	50	7	6	6	100.0%	0.0%

Recreation - Pool

The **Aquatics Division** operates and maintains the Miami Springs Aquatic Center, a Multi Aquatic Facility with American Red Cross certified lifeguards and instructors and supervised by a State-Licensed Swimming Pool Operator. The pool is open year-round, and it serves the residents of Miami Springs and other municipalities in the area.

Goals

To have the Miami Springs Aquatic Center open by summer 2016.

Objectives

- Offer additional family-oriented activities during "open swim" sessions.
- Offer Learn to Swim Program

FY2014-15 Accomplishments

- Worked together with the Procurement Division to implement a process to build a new Aquatic Facility.

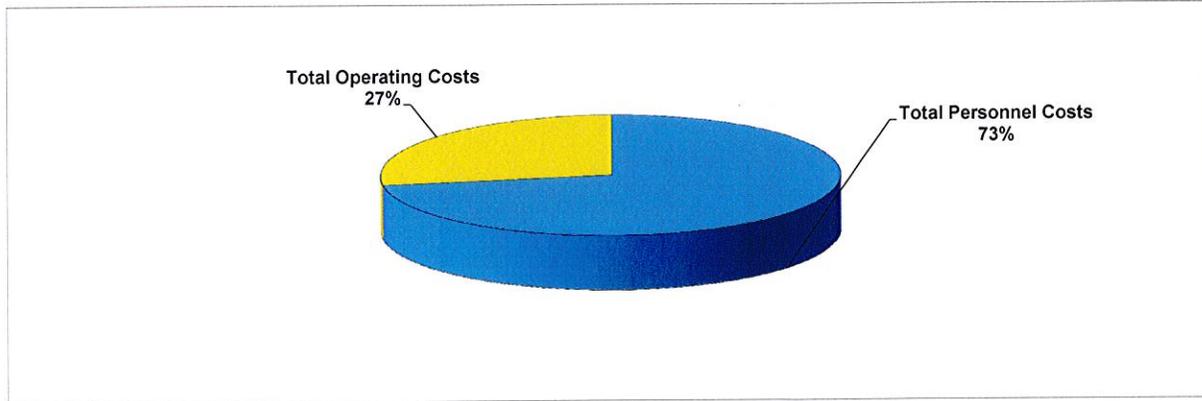
FY 2015-16 Budget Highlights

- Proposed budget is \$176,041 for the four month period from June to September 2016 since the new pool is scheduled to begin operating on June 1, 2016.
- Budget also includes a full time Aquatics Supervisor and a full time head lifeguard.
- Budget Summary:

Budgeted Revenues	\$ 85,580
Budgeted Expenditures	<u>\$176,041</u>
Net cost of Department	<u>\$ 90,461</u>

RECREATION DEPARTMENT
Aquatics Division - Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	-	-	-	28,414	16.1%	100.0%
Part Time Year Round	87,816	91,076	46,987	79,500	45.2%	69.2%
Seasonal Emp	50,775	46,488	-	\$0	0.0%	0.0%
Payroll Taxes	10,602	10,524	4,687	8,255	4.7%	76.1%
Pension & Retirement	-	-	-	3,331	1.9%	100.0%
Health Insurance	-	-	-	4,471	2.5%	100.0%
Workers' Compensation	4,058	2,331	4,855	3,745	2.1%	-22.9%
Total Personnel Costs	\$ 153,251	\$ 150,419	\$ 56,529	\$ 127,716	72.5%	125.9%
OPERATING						
Utility Services	33,148	30,430	26,671	25,552	14.5%	-4.2%
Repairs & Maintenance	8,826	8,292	1,350	5,503	3.1%	307.6%
Uniforms	3,470	1,575	500	2,500	1.4%	400.0%
Operating Supplies	28,877	23,946	13,068	11,128	6.3%	-14.8%
Dues, Memberships & Subsc.	325	250	-	171	0.1%	100.0%
Training & Education	1,020	-	-	1,000	0.6%	100.0%
Liability Insurance	1,932	2,616	3,685	2,471	1.4%	-33.0%
Total Operating Costs	\$ 77,598	\$ 67,109	\$ 45,274	\$ 48,325	27.5%	6.7%
CAPITAL OUTLAY						
Machinery & Equipment	12,097	50,700	1,850	-	0.0%	-100.0%
Total Capital Outlay	\$ 12,097	\$ 50,700	\$ 1,850	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 242,946	\$ 268,228	\$ 103,653	\$ 176,041	100.0%	69.8%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Aquatics Supervisor	0	0	0	1	50.0%	100.0%
Head Lifeguard	0	0	0	1	50.0%	100.0%
Total Full-time employees	0	0	0	2	100.0%	100.0%
Part-time Employees						
Concession (Part time & seasonal)	3	as needed	as needed	as needed	0.0%	0.0%
Lifeguard (Part time & Seasonal)	22	as needed	as needed	as needed	0.0%	0.0%
Total Part-time employees	25	0	0	0	0.0%	0.0%
DIVISION TOTAL	25	0	0	2	100.0%	100.0%

Recreation - Tennis

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

Goals

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

To increase memberships and play by 10% from FY2014-15.

Objectives

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

FY 2015-16 Budget Highlights

- Proposed budget shows a slight decrease from FY2014-15.
- Budget Summary:

Budgeted Revenues	\$	-0-
Budgeted Expenditures		<u>\$21,291</u>
Net cost of Department		<u>\$21,291</u>

RECREATION DEPARTMENT
Tennis Division - Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
OPERATING						
Contractual Services	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	70.5%	0.0%
Utility Services	5,173	3,744	4,851	4,291	20.2%	-11.5%
Repairs & Maintenance		-	1,000	2,000	9.4%	100.0%
<i>Total Operating Costs</i>	\$ 25,173	\$ 18,744	\$ 20,851	\$ 21,291	100.0%	2.1%
CAPITAL OUTLAY						
Improvements Other than Bldg	-	-	27,332	-	0.0%	0.0%
<i>Total Capital Outlay</i>	\$ -	\$ -	\$ 27,332	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 25,173	\$ 18,744	\$ 48,183	\$ 21,291	100.0%	-55.8%

Recreation – Parks Maintenance

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

Goals

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

Objectives

- Aerate fields a minimum of 2 times annually
- Establish a proper maintenance schedule to improve field conditions
- Provide daily maintenance to keep fields up to par year round
- Add Sod to areas that need additional Sod
- Add irrigation to our ball fields
- Laser Grade all Ball Fields
- Have our Maintenance Supervisor trained in all aspects regarding field maintenance, etc. (Trained, Certified and Licensed)

FY2014-15 Accomplishments

- Renovated ball field at Peavy Dove Park
- Renovated Irrigation system at Prince Field
- Added new bleachers at Prince Field
- Stafford Park Field Renovation and Maintenance
- Added Clay and Laser Graded North baseball field at Prince

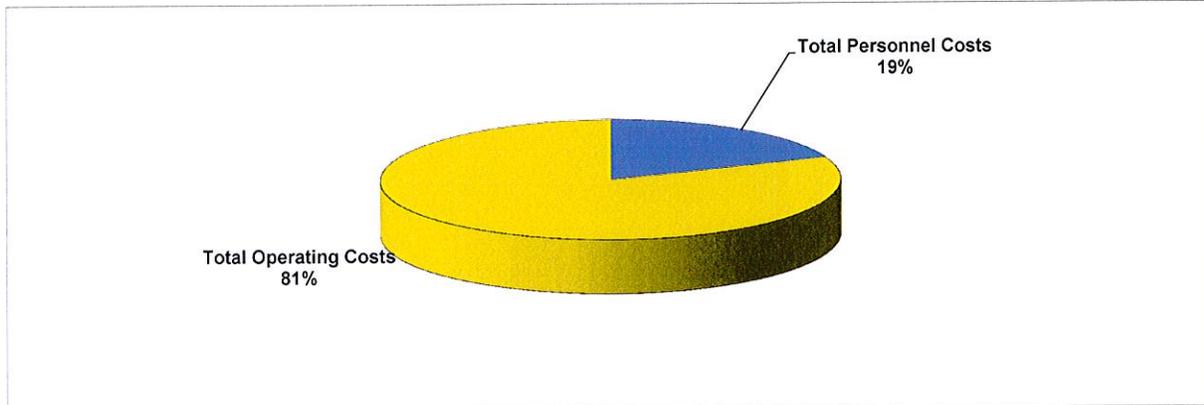
FY 2015-16 Budget Highlights

- Proposed budget is \$17,113 or 7.5% higher than FY2014/15.
- Budget includes \$3,000 for the first year lease payment for a new sand pro mower.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$244,413</u>
Net cost of Department	<u>\$244,413</u>

RECREATION DEPARTMENT
Parks Maintenance Division - Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Salaries	\$ -	\$ 460	\$ 52,575	\$ 33,207	13.6%	-36.8%
Payroll Taxes	-	35	3,383	2,040	0.8%	-39.7%
Pension & Retirement	-	-	8,141	3,893	1.6%	-52.2%
Health Insurance	-	-	11,893	6,766	2.8%	-43.1%
Workers' Compensation	-	-	417	137	0.1%	-67.3%
Total Personnel Costs	\$ -	\$ 495	\$ 76,409	\$ 46,043	18.8%	-39.7%
OPERATING						
Repairs & Maintenance	\$ 3,478	\$ 5,203	\$ 510	\$ 18,000	7.4%	3429.4%
Rentals & Lease	-	-	2,345	2,000	0.8%	-14.7%
Operating Supplies	36,895	20,776	53,110	35,110	14.4%	-33.9%
Liability Insurance	-	-	1,277	760	0.3%	-40.5%
Fuels, Oils, Lubricant	5,783	-	6,500	6,500	2.7%	0.0%
Contractual Services	45,768	71,021	87,149	133,000	54.4%	52.6%
Total Operating Costs	\$ 91,924	\$ 97,000	\$ 150,891	\$ 195,370	79.9%	29.5%
CAPITAL OUTLAY						
Machinery & Equipment	16,526	0	0	3,000	1.2%	0.0%
Total Capital Outlay	\$ 16,526	\$ -	\$ -	\$ 3,000	1.2%	100.0%
TOTAL EXPENSES	\$ 108,450	\$ 97,495	\$ 227,300	\$ 244,413	100.0%	7.5%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Recreation Specialist	0	0	1	1	100.0%	100.0%
Total Full-time employees	-	-	1	1	100.0%	100.0%
DIVISION TOTAL	-	-	1	1	100.0%	100.0%

RECREATION DEPARTMENT PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
Outputs				
Increase participants in co-sponsored athletic programs by 5%	Yes	Yes	Yes	Yes
Assist the Optimist and Little League with registration and promotions	Yes	Yes	Yes	Yes
Maintain the same number of participants in our Adult Basketball League	Yes	Yes	Yes	Yes
Add volleyball programs Open Gym/Leagues (Increase Attendance by 5%)	Yes	Yes	Yes	Yes
Sponsor "career day" during our summer program	Yes	No	No	Yes
Police and Fire Department to host a "Safety Program" for children who stay home alone, babysit, etc.	Yes	Yes	No	Yes
Increase participation from Youth Leagues for fingerprinting/background checks	Yes	Yes	Yes	Yes
Increase number of Youth Basketball Program Participants by 10%	Yes	Yes	Yes	Yes
Develop New Programming -Camper Swim Lessons (Increase by 10%)	Yes	Yes	No	Yes
Develop New Programming -C.I.T. (Increase by 10%)	Yes	Yes	No	Yes
Increase Teen Program participation by 5%	Yes	No	No	Yes
Increase the Get-Fit Program/Summer Camp by 5%	N/A	Yes	Yes	Yes
Increase participation in our 5K's by 15%	Yes	Yes	Yes	Yes

Golf & Country Club

Mission Statement

Our mission is to provide an exceptional golf and social experience for our members, residents and guests to South Florida as well as offering great course conditions and excellent value to the residents of Miami Springs.

Miami Springs Golf Course

Goals

Maintain quality golf course conditions which stand out in the minds of our customers and provides great pride among our staff and the residents of Miami Springs.

We strive to exceed guest expectations by delivering a quality product, personalized service and unparalleled value.

Objectives

- Continue to revitalize the golf course and continue to grow a loyal clientele
- Use strategic alliances and players word of mouth recommendations to make Miami Springs Golf & C.C. a destination course for vacationers and avid local golfers.
- Exceeding customers' expectations
- Continue working on training and assembling an experienced, friendly and customer driven effective staff.
- Continue to aggressively pursue Grant Funding to re-grass our 183 acre Golf course with paspalum turf an environmentally friendly, a very cost efficient turf.
- Continue to increase our average dollars per player revenue.

FY 2014-15 Accomplishments

- Improved Course conditions with much better playing surfaces, improved tremendously our weed control program and customer satisfaction of playing conditions.
- Developed a relationship with QGS the company that installed a deficient irrigation system saving the course monies for repairs to the system.
- Developed a good relationship with DERM to mitigate any fines, until the necessary major corrections are made over the 5 the five year plan.
- Training Completed by staff to operate a certified " First Tee Program"
- Increased average revenue per player by \$7.83 for the first 6 months of the 2014/15 budget year.
- Due to strong revenues reported in the Apr 27th 2015 Quarter Budget Status report losses were reduced by \$111,251 as compared to the second quarter of last year.

Miami Springs Golf Course

FY 2015-16 Budget Highlights

- Proposed budget is \$21,295 or 1.2% lower than FY2014/2015.
- Proposed budget adds two new fulltime positions, one being an Assistant Superintendent and the other a Head Mechanic. The cost of these additional staff members will be offset by a reduction in costs from the outsource company that provides maintenance staff.
- Budget Summary:

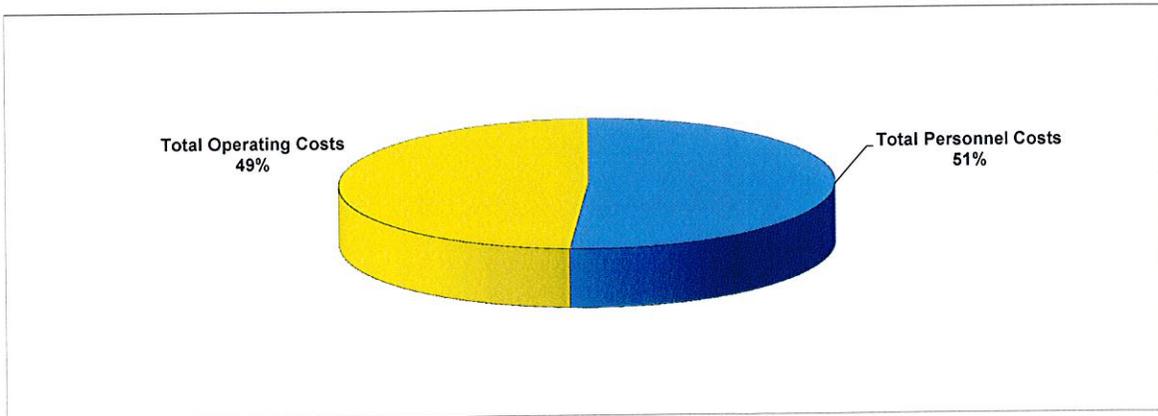
Budgeted Revenues	\$1,466,123 (projected 32,000 rounds)
Budgeted Expenditures	<u>\$1,724,791</u>
Net cost of Department	<u>\$ 258,668</u>

GOLF COURSE FUND
Golf Course Administration- Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
OPERATING						
Utility Services	\$ 9,305	\$ 10,102	\$ 9,300	8,200	43.2%	-11.8%
Liability Insurance	12,144	12,792	10,762	10,768	56.8%	0.1%
<i>Total Operating Costs</i>	\$ 21,449	\$ 22,894	\$ 20,062	\$ 18,968	100.0%	-5.5%

GOLF COURSE FUND
Golf Course Pro Shop Operations- Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 109,884	\$ 170,252	\$ 132,052	\$ 134,344	24.4%	1.7%
Part Time Employees	130,372	122,855	91,462	91,462	16.6%	0.0%
Payroll Taxes	18,380	22,424	16,181	16,525	3.0%	2.1%
Pension & Retirement	13,567	21,756	15,776	13,045	2.4%	-17.3%
Health Insurance	10,733	24,870	21,309	19,122	3.5%	-10.3%
Workers' Compensation	7,600	3,773	7,756	7,835	1.4%	1.0%
Unemployment Taxes	5,225	-	-	-	0.0%	0.0%
Total Personnel Costs	\$ 295,761	\$ 365,930	\$ 284,536	\$ 282,334	51.2%	-0.8%
OPERATING						
Professional Services	10,900	3,152	5,000	2,500	0.5%	-50.0%
Contractual Services	5,766	5,310	-	-	0.0%	0.0%
Travel & Related Costs	1,244	-	500	-	0.0%	-100.0%
Merchandise	34,875	60,945	50,000	60,000	10.9%	20.0%
Utilities	26,920	19,498	18,145	18,251	3.3%	0.6%
Telephone/Internet	10,786	11,197	8,742	11,006	2.0%	25.9%
Repairs & Maintenance	14,935	1,633	10,190	8,500	1.5%	-16.6%
Rentals & Lease	66,565	57,150	58,000	61,950	11.2%	6.8%
Printing & Binding	6,437	5,294	4,500	5,000	0.9%	11.1%
Advertising & Promotions	31,642	34,695	35,000	30,000	5.4%	-14.3%
Postage	126	85	120	119	0.0%	-0.8%
Credit Card Fees	28,334	23,241	27,800	25,000	4.5%	-10.1%
Range	12,720	9,952	10,000	14,000	2.5%	40.0%
Office Supplies	3,764	405	3,700	3,700	0.7%	0.0%
Operating Supplies	8,000	6,285	7,200	6,500	1.2%	-9.7%
Dues, Memberships & Subsc.	150	1,773	2,000	3,500	0.6%	75.0%
Fuels, Oils, Lubricants	-	2,345	1,000	3,000	0.5%	200.0%
Liability Insurance	10,944	12,428	16,432	16,118	2.9%	-1.9%
Total Operating Costs	\$ 274,108	\$ 255,388	\$ 258,329	\$ 269,144	48.8%	4.2%
CAPITAL OUTLAY						
Machinery & Equipment	4,190	-	3,000	-	0.0%	-100.0%
Total Capital Outlay	\$ 4,190	\$ -	\$ 3,000	\$ -	0.0%	100.0%
TOTAL EXPENSES	\$ 574,059	\$ 621,318	\$ 545,865	\$ 551,478	100.0%	1.0%

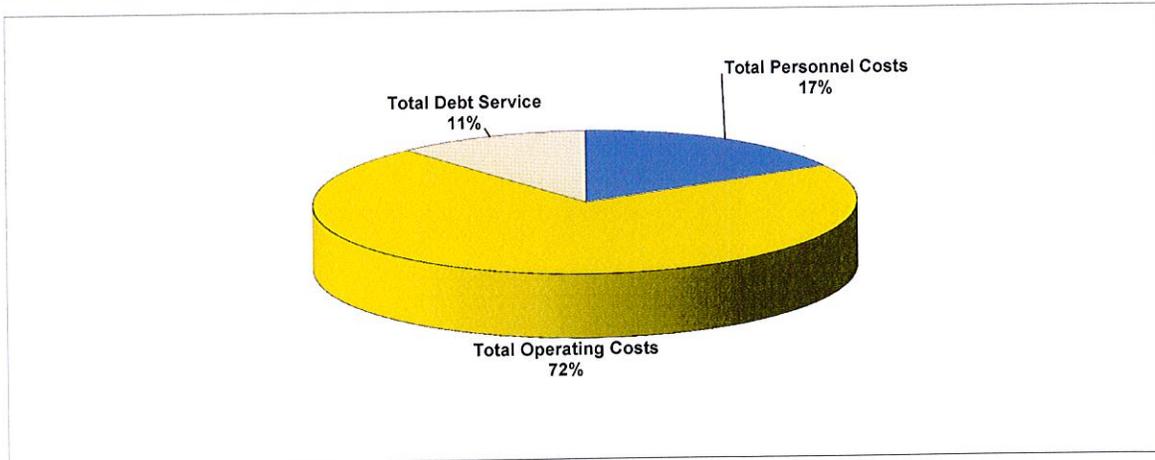


Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Golf & Country Club Director	1	1	1	1	50.0%	0.0%
Pro Shop/Outside Services Mgr	0	1	0	0	0.0%	0.0%
Pro Shop Clerk	1	1	1	1	50.0%	0.0%
Accounting Systems Analyst	0	0.3	0.3	0.0	0.0%	0.0%
Total Full-time employees	1	3.3	2.3	2.0	100.0%	-13.0%
Cashiers	3	as needed	as needed	as needed	0.0%	0.0%
Cart/Rangers	15	as needed	as needed	as needed	0.0%	0.0%
Total Part-time employees	18	0	0	0	0.0%	0.0%
DIVISION TOTAL	19.0	3.3	2.3	2.0	100.0%	50.0%

GOLF COURSE FUND
Golf Course Maintenance Operations- Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 78,300	\$ 68,261	\$ 68,000	\$ 142,828	12.4%	110.0%
Payroll Taxes	5,973	4,982	4,289	9,185	0.8%	114.1%
Pension & Retirement	10,410	10,248	9,908	16,744	1.5%	69.0%
Health Insurance	5,759	9,981	12,231	23,528	2.0%	92.4%
Workers' Compensation	2,310	1,076	2,360	4,956	0.4%	110.0%
Total Personnel Costs	\$ 102,752	\$ 94,548	\$ 96,788	\$ 197,240	17.1%	103.8%
OPERATING						
Professional Services	159,119	31,290	20,000	20,000	1.7%	0.0%
Contractual Services	406,996	430,558	432,000	340,000	29.5%	-21.3%
Telephone	642	957	650	576	0.0%	-11.4%
Utilities	38,157	28,992	38,894	28,416	2.5%	-26.9%
Repairs & Maintenance	71,907	186,336	114,800	114,800	9.9%	0.0%
Rentals and leases	9,661	49,363	52,680	34,000	2.9%	-35.5%
Fuels, Oils, Lubricants	34,740	63,617	59,740	60,000	5.2%	0.4%
Operating Supplies	214,088	283,033	208,500	208,500	18.1%	0.0%
Dues, Memberships & Subsc.	365	712	900	900	0.1%	0.0%
Uniform	-	3,316	2,500	2,500	0.2%	0.0%
Education and training	-	2,833	3,000	3,000	0.3%	0.0%
Transfer to Debt Service Fund	18,872	160,155	130,595	130,193	11.3%	-0.3%
Liability insurance	8,424	9,182	12,612	14,218	1.2%	12.7%
Total Operating Costs	\$ 962,971	\$ 1,250,344	\$ 1,076,871	\$ 957,103	82.9%	-11.1%
CAPITAL OUTLAY						
Improvements O/T Buildings	-	-	6,500	-	0.0%	-100.0%
Machinery & Equipment	-	653,648	-	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ 653,648	\$ 6,500	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 1,065,723	\$ 1,998,540	\$ 1,180,159	\$ 1,154,344	100.0%	-2.2%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Golf Maintenance Manager	1	1	1	1	33.3%	0.0%
Golf Maintenance Foreman	0	0	0	1	33.3%	100.0%
Golf Maintenance Mechanic	0	0	0	1	33.3%	100.0%
Total Full-time employees	1	1	1	3	100.0%	200.0%
FUND TOTAL	1	1	1	3	100.0%	200.0%

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

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
Outputs				
Number of rounds played	37,000	31,513	27,493	32,000
Range revenue per player	\$ 2.72	\$4.29	\$4.85	\$5.40
Number of memberships sold	89	54	68	75
Membership revenue	\$ 45,535	\$65,418	\$68,557	\$70,000
Total revenues	\$ 1,146,690	\$1,152,643	\$1,246,786	\$1,466,123
Pro shop revenue per player	\$ 1.56	\$2.66	\$4.55	\$4.85
Effectiveness				
Increase number of rounds played	No	No	No	Yes
Increase number of memberships sold	No	No	Yes	Yes
Efficiency				
Maintenance cost per acre (187 acres)	\$ 5,598	\$ 6,167	\$6,477	\$6,310

Non Departmental

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

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

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

FY 2015-16 Budget Highlights

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

- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$1,226,928</u>
Net cost of Department	<u>\$1,226,928</u>

NON-DEPARTMENTAL ACCOUNTS
Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
OPERATING						
Bank Fees & Bad Debt	\$ 11,393	\$ 28,903	\$ -	\$ -	0.0%	0.0%
<i>Total Operating Costs</i>	\$ 11,393	\$ 28,903	\$ -	\$ -	0.0%	0.0%
Transfers to Debt Service Fund	488,190	538,606	431,449	1,050,699	85.6%	143.5%
Transfers to Senior Center	134,000	110,622	147,605	176,229	14.4%	19.4%
<i>Total Transfers</i>	\$ 622,190	\$ 649,228	\$ 579,054	\$ 1,226,928	100.0%	111.9%
TOTAL EXPENSES	\$ 633,583	\$ 678,131	\$ 579,054	\$ 1,226,928	100.0%	111.9%

SPECIAL REVENUE FUND

Road and Transportation Fund-Peoples Transportation Tax

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

Goals

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

Objectives

Repair & replace sidewalks throughout the city to provide safe access to transit.

Continue ongoing replacement of aging underground wiring.

Provide ADA compliance measures and devices to city sidewalks.

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

FY 2014-15 Accomplishments

- Replaced 4,793 linear feet of damaged sidewalk
- Restriped Public Parking Lot behind Canal Street
- Re-located lighting to Rio Vista Drive for South Florida Water Management
- Provided a list of 11 Street signs were replaced due to fading or damage request completed
- Completed the construction of the Main Traffic Circle, installed ADA Sidewalk ramps and curb restorations to the area

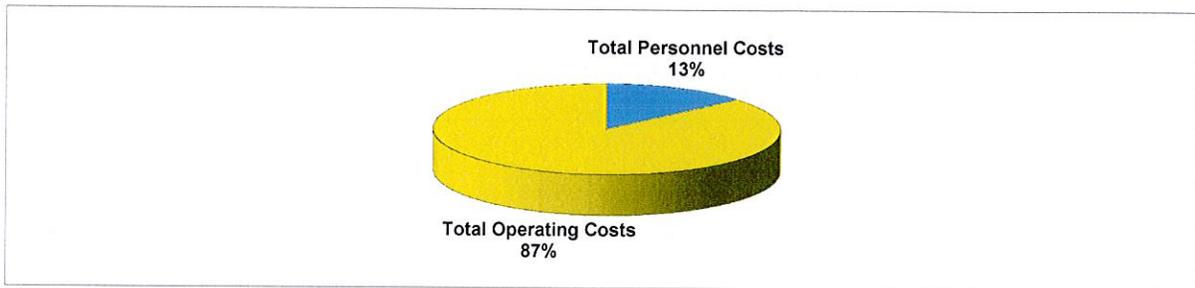
FY 2015-16 Budget Highlights

- Proposed budget is \$81,553 or 13.2% higher than FY2014-15.
- Budget Summary:

Budgeted Revenues	\$680,484(funding from CITT funds)
Budgeted Expenditures	<u>\$680,484</u>
Net cost of Department	<u>\$ -0-</u>

**PUBLIC SERVICES DEPARTMENT
ROAD AND TRANSPORTATION FUND**

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
OPERATING						
Salaries	\$ 54,949	\$ 60,892	\$ 43,701	\$ 56,378	8.3%	29.0%
Payroll Taxes	4,203	4,659	3,488	3,813	0.6%	9.3%
Pension & Retirement	8,067	8,611	7,824	6,609	1.0%	-15.5%
Health Insurance	6,202	6,777	8,339	6,882	1.0%	-17.5%
<i>Total Personnel Costs</i>	<i>\$ 73,421</i>	<i>\$ 80,939</i>	<i>\$ 63,352</i>	<i>\$ 73,682</i>	<i>10.8%</i>	<i>16.3%</i>
Contractual Services	143,857	145,166	158,205	162,576	23.9%	2.8%
Workmens Compensation	4,183	3,384	4,548	4,775	0.7%	5.0%
Repairs & Maintenance	282,640	567,469	339,168	300,000	44.1%	-11.5%
Fuels, Oils, Lubricants	816	1,104	12,000	6,500	1.0%	-45.8%
Road Materials and Supplies	438	356	1,000	1,000	0.1%	0.0%
<i>Total Operating Costs</i>	<i>\$ 431,934</i>	<i>\$ 717,479</i>	<i>\$ 514,921</i>	<i>\$ 474,851</i>	<i>69.8%</i>	<i>-7.8%</i>
CAPITAL OUTLAY						
Improvements Other than Bldg	600	32,586	34,520	131,951	19.4%	0.0%
Machinery & Equipment	-	-	22,800	-	0.0%	-100.0%
<i>Total Capital Outlay</i>	<i>\$ 600</i>	<i>\$ 32,586</i>	<i>\$ 57,320</i>	<i>\$ 131,951</i>	<i>19.4%</i>	<i>0.0%</i>
TOTAL EXPENSES	\$ 505,955	\$ 831,004	\$ 635,593	\$ 680,484	100.0%	7.1%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Operations Supervisor	1	1	1	1	100.0%	0.0%
DEPARTMENT TOTAL	1	1	1	1	100.0%	0.0%

ROAD AND TRANSPORTATION DEPARTMENT PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
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Outputs

Road Improvement - milling & resurfacing	21,550 sq yd	7,116 sq yd	11,687 sq yd	12,000 sq yd
Sidewalk Improvements		0 .75 Mile	1.2 Miles	1.5 Miles

Elderly Services

Mission Statement

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

Elderly Services Department

MAJOR FUNCTIONS and ACTIVITIES:

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

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

Service offerings and scheduled program activities include the following:

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

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

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

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

Elderly Services Department

MAJOR FUNCTIONS and ACTIVITIES (continued):

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

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

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

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

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

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

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

Elderly Services Department

GOALS and OBJECTIVES:

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

OBJECTIVE: -Provide 26,500 nutritionally balanced, congregate lunch meals to eligible persons, particularly those in greatest economic and social need.

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

OBJECTIVE: -Serve 14,000 meals to frail and disabled older citizens this year.

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

OBJECTIVES:

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

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

OBJECTIVE: -Provide 9,000 one way trips and travel assistance to and from the senior center, the client's residence, the local grocery store and other local businesses, area malls and special events when possible.

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

OBJECTIVE:

- 1) -Using a variety of instructional approaches and resources, provide informal educational programs on health, environment, economics, consumerism, crime prevention, etc. as adult education for our citizens;
- 2) -Provide formal evidence-based training workshops, in both English and Spanish, for the benefit of the 60 or older population.

Elderly Services Department

GOALS and OBJECTIVES (continued):

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

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

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

OBJECTIVES:

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

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

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

Elderly Services

2014-15 ACCOMPLISHMENTS:

The City of Miami Springs Elderly Services Department has focused on achieving the stated objectives for core service offerings as required by State and Federal grantees this past year. In addition to Congregate Meals, Congregate Meals Screening, Nutrition Counseling, Nutrition Education, Home Delivered Meals, Screening and Assessment and Transportation, the Elderly Services Department has provided additional services, health and wellness support activities, educational programs and recreational opportunities. Through networking efforts, the following organizations and individuals have provided assistance in meeting departmental goals this past year: the Miami Springs Adult Education and Community School; Alliance for Aging's Health and Wellness Department; M-D County Health Department; Mount Sinai Heart Institute; Leon Medical Center; Miami Springs' Mayor Xavier Garcia, Miami-Dade County Chairwoman Rebeca Sosa, Senator Rene Garcia and Rep. Bryan Avila; State Attorney's Office; FL Telecommunication Relay, Inc; Catholic Hospice and Vitas Hospice; US Postal Service Inspectors; the American Red Cross; Hearing and Speech Center of Florida; AARP; UF/M-D's IFAS Extension Services; UM's Investor Rights Clinic; St. Catherine's West Rehab Center; Villa Maria West; the Eye Institute; the Alzheimer's Association of SE Florida; S.T.E.P.s in the Right Direction; American Diabetes Association; United Healthcare; Humana; the Hialeah Gardens Middle School Jazz Band; the SHINE Program; the Miami Springs' Community Policing Office; Curtiss Mansion; Caridad Amores, Esq.; Mary Gomez, Esq.; the Xiques family; and Ralph Wakefield and the Pelican Players.

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

- free Health Screenings to include: cholesterol, glucose, blood pressure, glaucoma, cataract, hearing, risk of falling, and head and neck cancer screenings;
- free seasonal influenza immunization and pneumonia shots to those 65 and over;
- free, ongoing Health Support classes to include: chair Yoga classes, a "Get-in-Shape" dance fitness program, memory fitness classes, Tai Chi and Senior Floor Yoga classes;
- free Recreational drumming and art classes;
- free Income Tax Preparation Assistance and counseling by AARP Tax Aides to over 200 individuals;
- distribution of free amplified telephones for the hard of hearing;
- monthly programs on crime prevention and safety issues by the MSPD's Community Policing Office;
- monthly presentations by the Mayor and City Council on local governmental issues;
- a variety of special events, holiday celebrations, trips to Fairchild Tropical Botanic Gardens, Vizcaya, and other recreational activities.

Elderly Services

2014-15 ACCOMPLISHMENTS (continued):

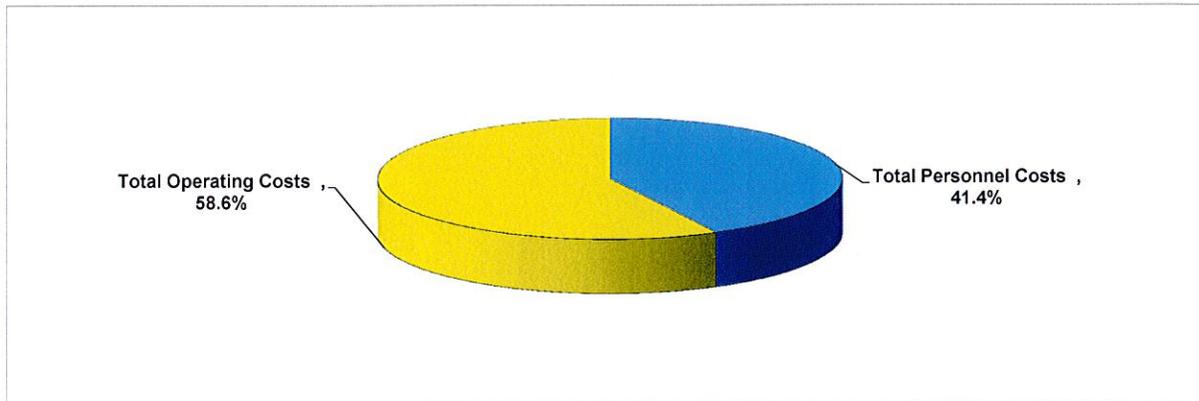
- health presentations by local professionals on: food safety, Diabetes, respiratory infections, preventing adverse drug reactions, detection of Alzheimer's Disease, blindness prevention, heart health, cancer prevention, community services, fall prevention, Osteoporosis prevention, heat related illnesses, nutrition and a healthy lifestyle, stroke awareness, living with low vision, and fitness for life;
- educational workshops on the following topics: elder abuse prevention, hurricane preparedness, poison awareness, identifying mail fraud schemes, Medicare and Medicaid benefits, legislative updates, basics of investing and investor's rights, estate planning and Living Wills & Health Care Directives.

FY 2015-16 BUDGET HIGHLIGHTS:

- Proposed budget is \$ 4,967 or 1% higher than FY2014/2015.
- Budget Summary:
 - Budgeted Revenues \$247,001
 - Budgeted Expenditures \$423,230
 - Net cost of Department \$176,229
- Budget includes \$26,700 for the city to fund the continuation of continuing Yoga, Tai-Chi, and Art classes for next fiscal year that had been funded with the LSP grant in FY14-15, \$17,988 to extend the weekend meals program, and \$19,050 to fund the part time teachers that were previously funded by the School Board.

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

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 76,011	\$ 76,178	\$ 75,555	\$ 77,769	18.4%	2.9%
Part Time Year Round	45,115	47,646	50,436	79,093	18.7%	56.8%
Payroll Taxes	9,239	9,443	8,765	12,000	2.8%	36.9%
Pension & Retirement	11,417	4,755	-	-	0.0%	0.0%
Health Insurance	9,505	9,718	11,965	10,680	2.5%	-10.7%
Workers' Compensation	312	240	315	326	0.1%	3.4%
Total Personnel Costs	\$ 151,599	\$ 147,980	\$ 147,036	\$ 179,868	42.5%	22.3%
OPERATING						
Professional Services	2,215	2,410	4,765	1,845	0.4%	-61.3%
Contractual Services	15,541	12,144	20,971	38,580	9.1%	84.0%
Travel & Related Costs	172	-	350	350	0.1%	0.0%
Uniforms	-	-	280	252	0.1%	-10.0%
Utility Services	9,425	8,411	8,953	8,972	2.1%	0.2%
Repairs & Maintenance	782	636	3,050	3,050	0.7%	0.0%
Rentals & Lease	1,533	978	1,020	1,000	0.2%	-2.0%
Advertising & Promotions	358	-	1,225	1,225	0.3%	0.0%
Postage	63	42	84	83	0.0%	-1.2%
Office Supplies	95	291	600	500	0.1%	-16.7%
Operating Supplies	133,335	139,984	205,086	166,235	39.3%	-18.9%
Dues, Memberships & Subsc.	125	115	230	230	0.1%	0.0%
Training & Education	-	60	-	-	0.0%	0.0%
Liability Insurance	7,504	9,333	10,319	9,659	2.3%	-6.4%
Fleet Maintenance	2,337	3,972	3,554	6,400	1.5%	80.1%
Fuels, Oils, Lubricant	5,200	5,138	5,000	3,000	0.7%	-40.0%
Telephone/Internet	1,914	1,806	1,842	1,980	0.5%	7.5%
Total Operating Costs	\$ 180,599	\$ 185,320	\$ 267,329	\$ 243,361	57.5%	-9.0%
CAPITAL OUTLAY						
Improvements Other than Bldg			3,130	0	0.0%	0.0%
Machinery & Equipment			1,768	-	0.0%	-100.0%
Total Capital Outlay	\$ -	\$ -	\$ 4,898	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 332,198	\$ 333,300	\$ 419,263	\$ 423,230	100.0%	0.9%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Elderley Services Director	1	1	1	1	11.1%	0.0%
<i>Part-time Employee</i>						
Food Service Aide/Admin Asst	4	4	4	5	55.6%	25.0%
Screening & Assess Specialist	1	1	1	1	11.1%	0.0%
Driver	1	1	1	1	11.1%	0.0%
Substitute driver	1	1	1	1	11.1%	0.0%
<i>Sub-total: Part-time employees</i>	<i>7</i>	<i>7</i>	<i>7</i>	<i>8</i>	<i>88.9%</i>	<i>14.3%</i>
DEPARTMENT TOTAL	8	8	8	9	100.0%	12.5%

**ELDERLY SERVICES DEPARTMENT
PERFORMANCE MEASURES**

INDICATOR:	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
Number of OAA Congregate Meals Served (10/1/14--9/30/15)	25,648	27,711	25,853	26,500
Number of LSP Congregate Holiday Meals Served			105	-
Number of OAA Home Delivered Weekday Lunch Meals Served (10/1/14--9/30/15)	13,069	12,931	13,878	14,000
Number of LSP Home Delivered Breakfast Meals Served (1/13/15--6/30/15)	-	-	8,926	-
Number of LSP Home Delivered Weekend Lunch Meals Served (1/17/15--6/30/15)	1,134	1,104	2,560	-
Number of CMS Home Delivered Weekend Lunch Meals Served (10/1/14--1/11/15 & 7/1--9/30/15)	1,134	1,104	1,380	3,444
Number of OAA Home Delivered Weekday Lunch Meals Served (10/17--12/31/15)	-	-	-	1,144
Number of LSP Emergency Meals distributed to Congregate & Home Del. Meal Recipients	-	-	1,050	-
Number of units of Transportation (1 unit = 1 way trip)	9,406	9,941	8,418	9,000
Number of units- OAA Screening of Congregate Meal Recipients (1 unit= 1 hr)	228	221	188	200
Number of units- OAA Screening & Assessment of Home Delivered Meal Recipients (1 unit = 1 hr)	93	83	89	90
Number of units of OAA Nutrition Education-Congregate Meal Recipients (1 unit = 1 client contact)	924	933	887	900
Number of units of OAA Nutrition Education-Home Del. Meal Recipients (1 unit = 1 client contact)	607	596	603	600
Number of LSP Yoga, Chair Yoga and "Let's Dance" units provided 2/16--6/30/15 (1 unit=1 hr of inst)	-	-	68	-
Number of CMS Yoga, Chair Yoga and "Let's Dance" units provided 7/1/15--9/30/15 (1 unit=1 hr of inst)	-	-	114	500
Number of LSP Tai Chi units provided 2/19--6/30/15 (1 unit = 1 hr of instruction)	-	-	35	-
Number of CMS Tai Chi units provided 7/1--9/30/15 (1 unit = 1 hr of instruction)	-	-	24	100
Number of LSP Art units provided 3/4/15--6/30/15 (1 unit = 1 hr of instruction)	-	-	40	-
Number of LSP Drumming units provided 3/2/15--6/30/15 (1 unit = 1 hr of instruction)	-	-	34	-

Building Department

Mission Statement

The mission of the Building Department is to ensure the safe and stable design, methods of construction, standards of workmanship and use of proper material in buildings/structures erected or altered.

Building Department

The responsibilities of Building include receiving permit applications, plans and miscellaneous documentation for review and processing requests for building permits. Plans are reviewed for standards, provisions and requirements for safe and stable designs, methods and uses of construction, standards for workmanship and uses of materials. They are also checked for compliance with standards for building materials used in buildings and/or structures hereafter erected, constructed, enlarged, repaired, moved, or otherwise altered or demolished in accordance with the Florida Building Code, as amended from time to time.

Goals

Establish building function as a separate Special revenue fund

Contact at least 10% of the number of customers who visit the Department daily to check on customer service and satisfaction.

Perform a final inspection on all permits issued and close them within 6 months of the issue date, provided that the work has been completed.

Objectives

To constantly improve customer service by soliciting feedback from at least 10% of our customers and using that feedback as a basis for ongoing departmental improvement.

To insure that 90% of all Building Permits are processed and handled in a timely manner, thus avoiding a backlog of open permits and the possibility of work being completed without proper inspections.

To plan for expanded building/permitting activity in the commercial sector. New construction along the Airport Highway Marine district is anticipated to increase dramatically over the next 12-24 months. This may mean the need for additional or outside contract inspectors and plan reviewers.

Continue to update fee structure to provide a self funding economic base for the Department.

Set up a technology fee to be added to all permits in order to fund future technological improvements for the building function.

2014-15 Accomplishments

- Continued one new hotel project (Hyatt) and completed one other (Best Western).
- Processed and issued 839 Building Permits for both the residential (707) and commercial (132) sectors as of May 31, 2015

Building Department

2014-15 Accomplishments (continued)

- Maintained the Department running effectively during the transition of a retired Departmental Director (Tex Ziadie) and the beginning of a new Departmental Structure under Director/Building Official Ulises Fernandez.
- Began the separation of the Building and Code Compliance Departments into two different entities, with separate budgets.

FY2015-16 Budget Highlights

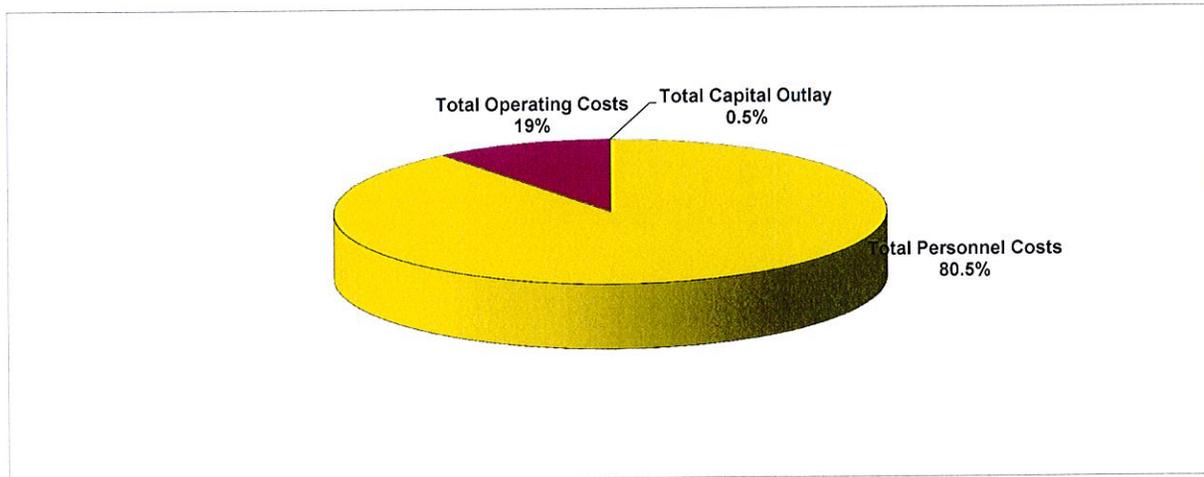
- For FY 2015-16 the Building & Code Compliance Departments were separated into two separate functions. The Building function is now a separate Special Revenue fund while Code Compliance will remain as part of the General fund.
- Budget includes a request for \$20,000 to contract the scanning and archiving of all Building Dept. records over a two to three year period.
- Budget also includes the addition of a full time Building Specialist I position.
- In accordance to State laws, the fees generated by the building function should be used for the exclusive purpose of funding the operating costs of the building function.

- Budget Summary:

Budgeted Revenues	\$718,196
Budgeted Expenditures	<u>\$465,432</u>
Operating surplus before indirect costs	\$252,764
Indirect cost allocation	<u>(\$252,764)</u>
Net surplus of the Department	<u>\$ -0-</u>

BUILDING OPERATIONS
Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 205,955	\$ 215,540	\$ 164,841	\$ 216,236	30.1%	31.2%
Part Time Year Round	144,324	162,968	133,000	40,000	5.6%	-69.9%
Overtime	110	95	-	-	0.0%	0.0%
Payroll Taxes	26,428	28,521	19,763	16,979	2.4%	-14.1%
Pension & Retirement	30,665	31,125	34,016	25,349	3.5%	-25.5%
Health Insurance	35,939	40,561	47,332	35,629	5.0%	-24.7%
Workers' Compensation	9,629	4,598	6,950	6,790	0.9%	-2.3%
Total Personnel Costs	\$ 453,050	\$ 483,408	\$ 405,902	\$ 340,984	47.5%	-16.0%
OPERATING						
Contractual Services	83,915	82,650	81,500	95,000	13.2%	16.6%
Travel & Related Costs	1,841	1,800	1,400	2,000	0.3%	42.9%
Repairs and Maintenance	4,691	2,256	2,800	2,800	0.4%	0.0%
Uniforms	308	762	1,400	1,400	0.2%	0.0%
Rentals & Lease	2,122	2,419	1,610	1,680	0.2%	4.3%
Printing & Binding	-	405	700	700	0.1%	0.0%
Postage	1,006	678	860	720	0.1%	-16.2%
Office Supplies	2,480	1,489	1,500	1,400	0.2%	-6.7%
Operating Supplies/CC Fees	2,926	9,131	5,200	5,400	0.8%	3.8%
Dues, Memberships & Subsc.	289	-	500	1,000	0.1%	100.0%
Training & Education	515	-	250	1,000	0.1%	300.0%
Liability Insurance	8,364	9,288	7,350	5,867	0.8%	-20.2%
Fleet Maintenance	5,220	5,118	-	-	0.0%	0.0%
Telephone/Internet	10,265	10,221	5,662	5,481	0.8%	-3.2%
Interfund Transfers-Indirect Cost	-	-	-	252,764	35.2%	100.0%
Total Operating Costs	\$ 123,942	\$ 126,217	\$ 110,732	\$ 377,212	52.5%	240.7%
CAPITAL OUTLAY						
Machinery & Equipment	-	-	2,000	-	0.0%	-100.0%
Total Capital Outlay	\$ -	\$ -	\$ 2,000	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 576,992	\$ 609,625	\$ 518,634	\$ 718,196	100.0%	38.5%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Building Specialist II,III	1	1	1	2	15.4%	100.0%
Building Specialist I	2	2	2	2	15.4%	0.0%
B&C Director	1	1	1	1	7.7%	0.0%
Total Full Time Employees	4	4	4	5	38.5%	25.0%
Inspectors	8	8	8	8	61.5%	0.0%
Building Official	-	-	1	-	0.0%	-100.0%
Total Part-Time Employees	8	8	9	8	61.5%	-11.1%
DEPARTMENT TOTAL	12	12	13	13	100.0%	0.0%

**BUILDING DEPARTMENT
PERFORMANCE MEASURES**

Indicator	2011-12 Actual	2012-13 Actual	2013-2014 Actual	2014-15 Actual	2015-16 Goal
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Effectiveness

Reduce # of Departmental Complaints	Yes	Yes	Yes	Yes	Yes
% of all counter customers that will be polled as to satisfaction with services.	1% per week				

Efficiency

All permits will receive a final inspection and be closed within 6 months of being issued.	No*	No*	No*	No*	No*
All inspections will be performed on day scheduled	Yes	Yes	Yes	Yes	Yes
All open inspections to be closed out at month-end	Yes	Yes	Yes	Yes	Yes

*Some permits require longer than a 6 month span to complete.

Law Enforcement Trust Fund

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

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

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

FY2015-16 Budget Highlights or Modifications

- Proposed budget is \$131,951 for FY2016.
 - Budget Summary:

Budgeted Revenues	\$131,951(funding from Forfeiture funds)
Budgeted Expenditures	<u>\$131,951</u>
Net cost of Department	<u>\$ -0-</u>
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**POLICE DEPARTMENT
Law Enforcement Trust Fund
Administration**

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
OPERATING						
Professional Services	\$ 2,510	\$ 4,795	\$ 45,178	\$ 20,000	44.4%	-55.7%
Investigations	-	-	25,000	25,000	55.6%	0.0%
Operating Supplies	10,972	19,768	-	-	0.0%	0.0%
Rentals & Leases	19,296	17,870	24,000	-	0.0%	-100.0%
<i>Total Operating Costs</i>	\$ 32,778	\$ 42,433	\$ 94,178	\$ 45,000	100.0%	-52.2%
CAPITAL OUTLAY						
Machinery & Equipment	97,010	96,731	183,000	-	0.0%	-100.0%
<i>Total Capital Outlay</i>	\$ 97,010	\$ 96,731	\$ 183,000	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 129,788	\$ 139,164	\$ 277,178	\$ 45,000	100.0%	-83.8%

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

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
OPERATING						
Professional Services	\$ 240	\$ 200	\$ 300	\$ 300	0.4%	0.0%
Contractual Services	-	-	2,500	-	0.0%	-100.0%
Travel & Related Costs	5	1,000	5,000	5,000	7.5%	0.0%
Utility Services	1,756	2,214	2,300	2,200	3.3%	-4.3%
Repairs & Maintenance	117	983	2,700	2,700	4.0%	0.0%
Rentals & Lease	21,134	21,655	22,584	22,584	33.7%	0.0%
Printing & Binding	-	-	1,000	1,000	1.5%	0.0%
Uniforms	630	-	1,000	1,000	1.5%	0.0%
Courier, UPS, Fedex-Overnight	-	-	250	250	0.4%	0.0%
Advertising & Promotions	784	951	6,500	6,500	9.7%	0.0%
Office Supplies	871	623	1,500	1,500	2.2%	0.0%
Operating Supplies	1,602	1,484	6,000	6,000	9.0%	0.0%
Liability Insurance	2,391	2,391	1,600	1,600	2.4%	0.0%
Dues, Memberships & Subsc.	25	28	250	250	0.4%	0.0%
Training & Education	1,323	610	10,000	10,000	14.9%	0.0%
Telephone & Internet	4,675	4,418	5,600	4,567	6.8%	-18.4%
<i>Total Operating Costs</i>	\$ 35,553	\$ 36,557	\$ 69,084	\$ 65,451	97.8%	-5.3%
CAPITAL OUTLAY						
Machinery & Equipment	-	1,043	1,500	1,500	2.2%	0.0%
<i>Total Capital Outlay</i>	\$ -	\$ 1,043	\$ 1,500	\$ 1,500	2.2%	0.0%
TOTAL EXPENSES	\$ 35,553	\$ 37,600	\$ 70,584	\$ 66,951	100.0%	-5.1%

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

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
OPERATING						
Training & Education	\$ -	\$ -	\$ 20,000	\$ 20,000	100.0%	0.0%
<i>Total Operating Costs</i>	\$ -	\$ -	\$ 20,000	\$ 20,000	100.0%	0.0%
TOTAL EXPENSES	\$ -	\$ -	\$ 20,000	\$ 20,000	100.0%	0.0%

ENTERPRISE FUNDS

Public Services - Storm-water Fund

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

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

Goals

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

Optimize the capacity of the existing storm drainage system

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

Objectives

Provide oversight and manage storm drainage projects.

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

FY 2014-15 Accomplishments

- 353 Work Orders completed for NPDES Inspections
- 1440 Linear feet of pipe was jetted
- 25 Work Orders completed for cleaning drain bottoms
- Routine monitoring for debris removal on top of drains
- Completed storm water additions to the 300 block of North Royal Poinciana Blvd.
- 22 Work Requests For Rocking & Grading Alleys
- Completed the Storm Water Drainage on Mokena Drive

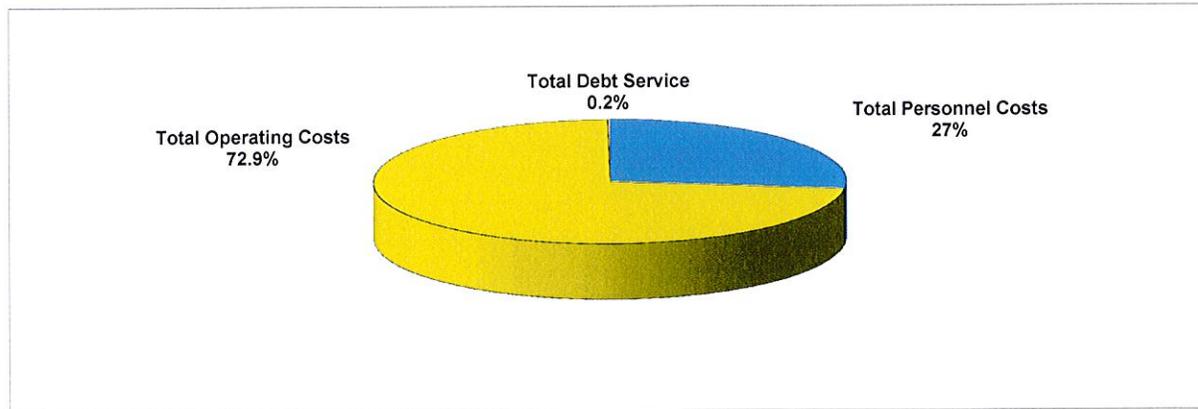
FY 2015-16 Budget Highlights

- Proposed budget is \$44,367 or 8.7% lower than FY2014-15.
- Budget Summary:

Budgeted Revenues	\$555,049(Funding from fees for services)
Budgeted Expenditures	\$555,049
Net cost of Department	<u>\$ -0-</u>

STORMWATER FUND
Storm Water Operations - Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 90,055	\$ 98,148	\$ 93,505	\$ 98,161	17.7%	5.0%
Overtime	206	1,962	1,500	1,500	0.3%	0.0%
Payroll Taxes	6,917	7,237	5,028	7,624	1.4%	51.6%
Pension & Retirement	13,478	15,058	13,624	11,507	2.1%	-15.5%
Health Insurance	18,729	22,781	28,278	22,652	4.1%	-19.9%
Workers' Compensation	8,178	6,120	7,920	8,314	1.5%	5.0%
Total Personnel Costs	\$ 137,563	\$ 151,306	\$ 149,855	\$ 149,758	27.0%	-0.1%
OPERATING						
Professional Services	1,020	34,267	34,600	35,000	6.3%	1.2%
Contractual Services	7,140	9,909	10,275	15,000	2.7%	46.0%
Utility Services	91	96	93	97	0.0%	4.3%
Repairs & Maintenance	29,207	4,508	15,000	15,000	2.7%	0.0%
Rentals & Lease		637	-	-	0.0%	0.0%
Operating Supplies	3,212	5,728	5,314	10,000	1.8%	88.2%
Fuels, Oils, Lubricants	4,906	11,793	5,500	10,000	1.8%	81.8%
WASA collection fees	13,795	15,459	9,500	20,000	3.6%	110.5%
Depreciation (non cash)	155,933	178,196	178,000	178,000	32.1%	0.0%
Bad Debt Expense	(334)	(2,237)	-	-	0.0%	0.0%
Liability Insurance	27,540	29,088	30,092	30,104	5.4%	0.0%
Fleet Maintenance	13,575	14,297	10,500	28,000	5.0%	166.7%
Management Fee to Gen. Fund	60,000	60,000	60,000	60,000	10.8%	0.0%
Telephone/Internet	2,773	3,270	1,053	3,190	0.6%	202.9%
Total Operating Costs	\$ 318,858	\$ 365,011	\$ 359,927	\$ 404,391	72.9%	12.4%
DEBT SERVICE						
Interest	971	609	900	900	0.2%	0.0%
Total Debt Service	\$ 971	\$ 609	\$ 900	\$ 900	0.2%	0.0%
TOTAL EXPENSES	\$ 457,392	\$ 516,926	\$ 510,682	\$ 555,049	100.0%	8.7%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Maintenance Worker I	1	2	2	2	66.7%	0.0%
Heavy Equipment Operator	1	1	1	1	33.3%	0.0%
FUND TOTAL	2	3	3	3	100.0%	0.0%

STORM WATER DEPARTMENT PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
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Outputs

Number of catch basins cleaned	100%	65%	100%	100%
Linear feet of storm drains jetted	1962	4405	1440	3000

Effectiveness

Number of working days Vac-con on the road	230	225	225	250
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Efficiency

Number of drains cleaned per week	15	20	25	30
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Public Services - Sanitation Fund

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

Goals

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

Objectives

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

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

Institute a regular program of safety awareness with drivers.

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

FY 2014-15 Accomplishments

- We have replaced 47- 90 Gallon Containers City wide
- Have produced a total of 29 excessive bulk trash invoices to Finance
- Established training & rotation of operators on various routes to improve service

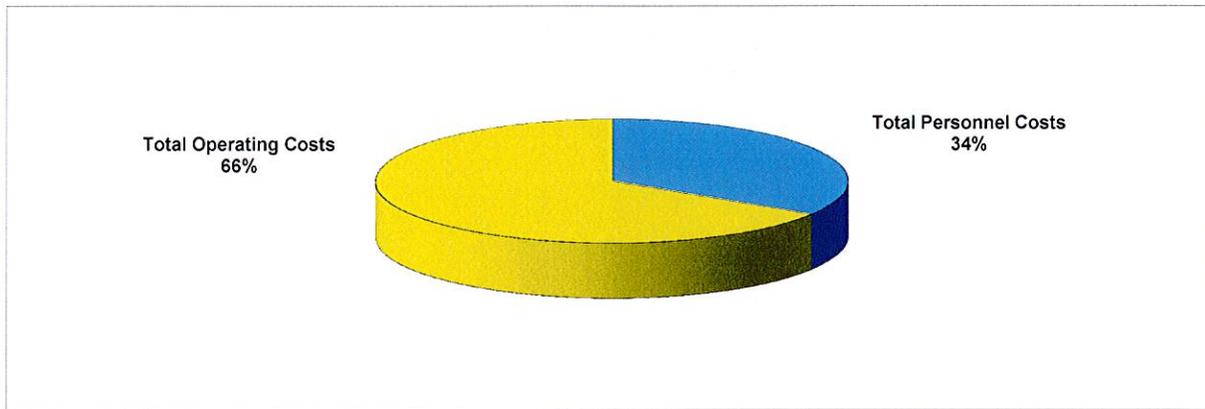
FY 2015-16 Budget Highlights

- Proposed budget is \$82,472 or 3.4% higher than FY2014-15.
- Budget includes the purchase of two base loader trash cranes for \$318,996 to replace the current equipment that has exceeded its operating life is becoming cost prohibitive to maintain.
- Budget Summary:

Budgeted Revenues	\$2,539,030 (Funding from fees for services)
Budgeted Expenditures	<u>\$2,539,030</u>
Net cost of Department	<u>\$ -0-</u>

SANITATION FUND
Sanitation Operations - Expenditure Detail

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
PERSONNEL						
Salaries	\$ 557,029	\$ 578,100	\$ 548,447	\$ 575,317	22.7%	4.9%
Overtime	16,280	17,616	16,500	17,000	0.7%	3.0%
Payroll Taxes	40,834	43,644	32,172	45,312	1.8%	40.8%
Pension & Retirement	70,886	73,887	66,833	50,578	2.0%	-24.3%
Health Insurance	90,954	105,268	130,167	109,152	4.3%	-16.1%
Workers' Compensation	60,102	47,664	61,700	64,723	2.5%	4.9%
Total Personnel Costs	\$ 836,085	\$ 866,179	\$ 855,819	\$ 862,083	34.0%	0.7%
OPERATING						
Contractual Services	598,462	666,522	740,256	705,000	27.8%	-4.8%
Repairs & Maintenance	2,768	2,385	3,000	5,000	0.2%	66.7%
County Collection Fees	3,351	1,066	1,200	1,500	0.1%	25.0%
Operating Supplies	30,526	21,975	22,643	25,000	1.0%	10.4%
Fuels, Oils, Lubricants	73,984	75,696	80,000	80,000	3.2%	0.0%
Depreciation (non cash)	54,074	89,122	85,000	93,000	3.7%	9.4%
Bad Debt Expense	(13,624)	(23,028)	-	-	0.0%	0.0%
Liability Insurance	27,622	29,736	32,437	31,257	1.2%	-3.6%
Fleet Maintenance	187,274	182,092	159,714	255,000	10.0%	59.7%
Management Fee to Gen. Fund	470,000	470,000	470,000	470,000	18.5%	0.0%
Telephone/Internet	2,773	3,270	1,053	3,190	0.1%	202.9%
Total Operating Costs	\$ 1,437,210	\$ 1,518,836	\$ 1,595,303	\$ 1,668,947	65.7%	4.6%
DEBT SERVICE						
Interest	3,852	7,581	5,436	8,000	0.3%	47.2%
Total Debt Service	\$ 3,852	\$ 7,581	\$ 5,436	\$ 8,000	0.3%	47.2%
TOTAL EXPENSES	\$ 2,277,147	\$ 2,392,596	\$ 2,456,558	\$ 2,539,030	100.0%	3.4%



Personnel Summary

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
Sanitation Foreman	1	1	0	1	7.7%	100.0%
Administrator to PW Director	0	0	1	0	0.0%	-100.0%
Automated Equipment Operator	6	6	6	6	46.2%	0.0%
Refuse Truck Driver	4	4	4	4	30.8%	0.0%
Refuse Collector	2	2	2	2	15.4%	0.0%
FUND TOTAL	13	13	13	13	100.0%	0.0%

SANITATION DEPARTMENT PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
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Outputs

Percentage of cans collected each route	100%	100%	100%	100%
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Efficiency

Reduce the number of days route not completed on time	Yes	Yes	Yes	Yes
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DEBT SERVICE FUND

Debt Service Fund

Mission Statement

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

Debt Service Fund

This fund accounts for the principal and interest payments on all of the City's debt including the City's \$5 million Golf Course Refunding Bond, The \$1.6 million Energy Conservation Bond and the Community Center Revenue Bond. These bonds are being paid through an inter-fund transfer from the Department responsible for the debt to the Debt Service Fund.

Goals

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

Objectives

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

2014-15 Accomplishments

- All bond payments were timely paid and the City is in compliance with the Bond Indenture Covenants.
- Refinanced the Community Center Note at a lower interest cost generating a savings for our taxpayers.

2015-16 Budget Highlights

- Proposed budget is \$ 13,553 or 1.1% higher than FY2014/2015.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$1,180,893</u>
Net cost of Department	<u>\$1,180,893</u>

CITY OF MIAMI SPRINGS
DEBT SERVICE FUND

	FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Budget	FY 2015-16 Budget	% of Total	% Change from 2014-15
OPERATING						
Principal	\$ 440,297	\$ 574,490	\$ 895,546	\$ 896,519	75.9%	0.1%
Interest	128,506	124,451	298,899	284,374	24.1%	-4.9%
TOTAL EXPENSES	\$ 568,803	\$ 698,941	\$ 1,194,445	\$ 1,180,893	100.0%	-1.1%

DEBT SERVICE FUND PERFORMANCE MEASURES

Indicator	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Goal
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Outputs

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

Efficiency

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

CAPITAL IMPROVEMENTS PLAN

Following is the city's capital improvements plan for FY15-16 and a five year projection. Included in the plan are capital expenditures and capital projects. They are defined as follows:

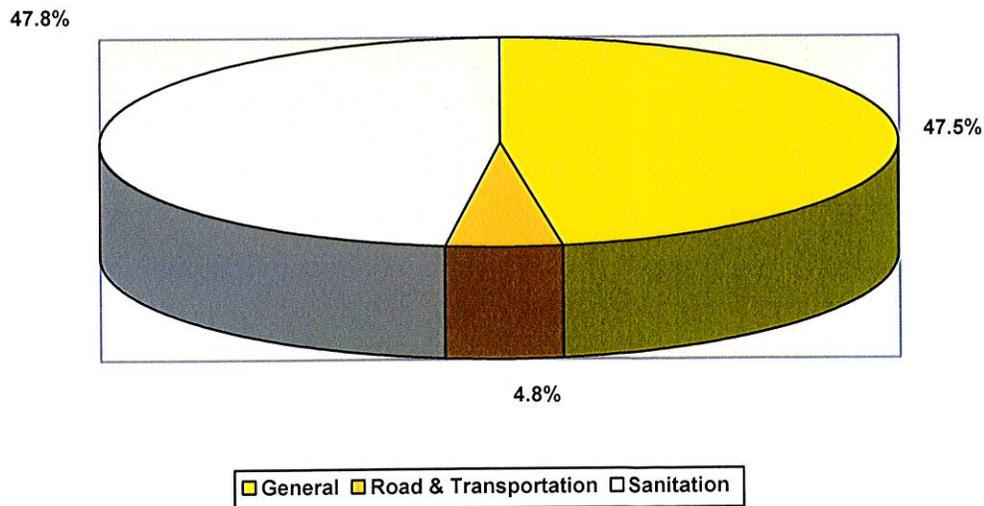
Capital Expenditures- Charges for the acquisition at the delivered price including transportation costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$1,000 and a useful life expectancy of more than one year.

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

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

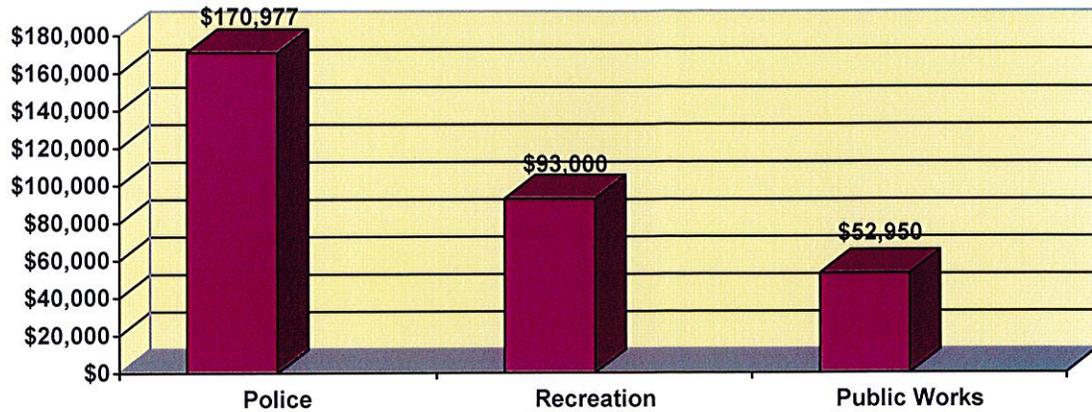
Below are graphic illustrations of planned capital expenditures for FY15-16 broken out for General Fund by department and in total by fund.

2015-16 Capital Improvements-All Funds



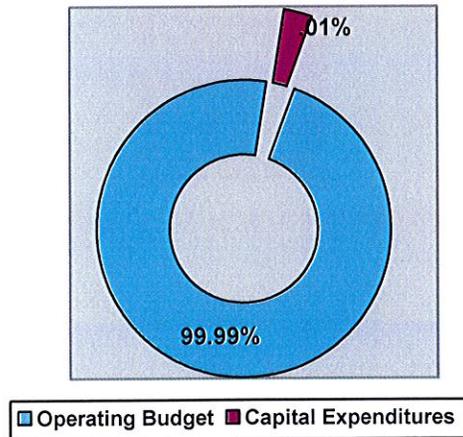
CAPITAL IMPROVEMENTS PLAN

General Fund Capital FY 15-16



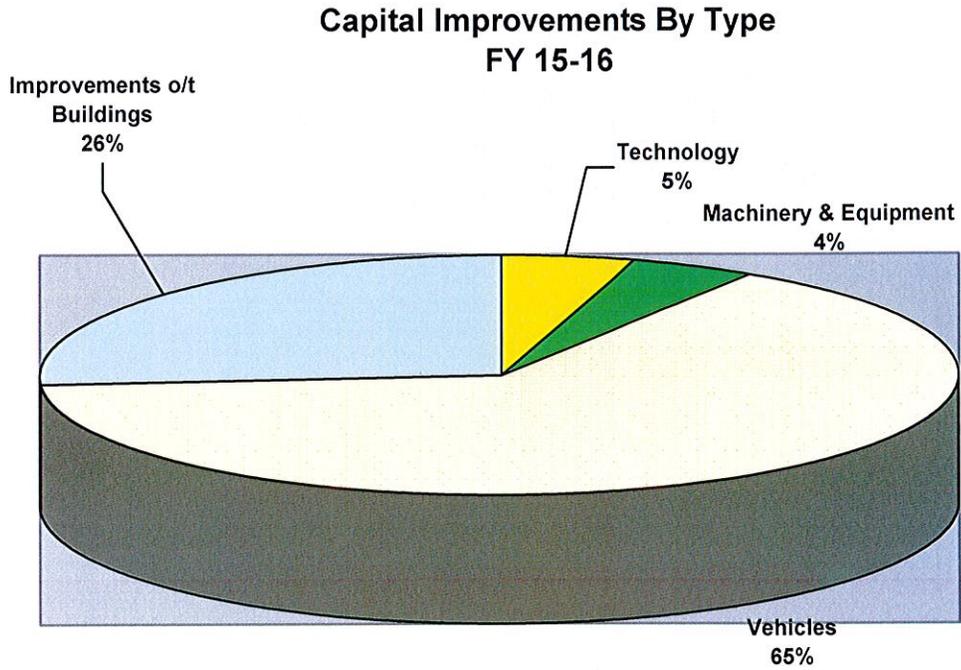
The chart below shows the relationship between the operating budget-all funds and capital expenditures for FY15-16. *These acquisitions will result in no impact on future operating costs of the city.*

FY 15-16 Operating-Capital Budgets



CAPITAL IMPROVEMENTS BY TYPE

Following is a graphic comparison of the Capital Improvements Plan by type of improvement. It is useful to see what types of improvements the city has planned for the FY15-16.



CAPITAL PROJECTS SUMMARY

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

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

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

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

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

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

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

PROJECT REQUEST

Project Name: *Street and Sidewalk repairs*

Estimated total Cost of Project (All Accounts)

\$400,000

Funding Sources:

Funding is available from Local Option Gas Tax and the CITT/PTP (People's Transportation tax)

Project Description

1. Location

Citywide

2. Work to be Performed

Street/sidewalk improvements

3. Reason for Work

To correct the deterioration of the streets and sidewalks.

4. Impact on Operating Budget-Negligible

(Discussion of recurring costs, savings that will be realized, benefit to the city & residents)

PROJECT REQUEST

Project Name: *Enhancement of Downtown Cross Walk Areas*

Estimated total Cost of Project (All Accounts)

\$31,951

Funding Sources:

Funding is available from the CITT/PTP (People’s Transportation tax)

Project Description

1. Location

Downtown Circle

2. Work to be Performed

Installation of StreetBrick High Friction Stamped Asphalt

3. Reason for Work

To enhance and beautify the downtown crosswalks.

4. Impact on Operating Budget-Negligible

(Discussion of recurring costs, savings that will be realized, benefit to the city & residents)

PROJECT REQUEST

Project Name: *Replacement of Playground at Prince Field Tot Lot*

Estimated total Cost of Project (All Accounts)

\$180,000

Funding Sources:

- 1) \$90,000 of the funding is available in the Parks and recreation Administration budget, while the other \$90,000 will come from designated fund balance.

Project Description

1. Location

Prince Field Tot lot

2. Work to be Performed

Replace existing playground

3. Reason for Work

The existing playground equipment is aging and in poor shape, has become a safety issue.

4. Impact on Operating Budget-Negligible

(Discussion of recurring costs, savings that will be realized, benefit to the city & residents)

PROJECT REQUEST

Project Name: *Replacement of Restrooms on the Golf Course*

Estimated total Cost of Project (All Accounts)

\$35,000

Funding Sources:

- 1) \$35,000 will come from designated fund balance.

Project Description

1. Location

Golf Course

2. Work to be Performed

Renovate existing restrooms

3. Reason for Work

The existing restrooms are aging and in poor condition.

4. Impact on Operating Budget-Negligible

(Discussion of recurring costs, savings that will be realized, benefit to the city & residents)

CITY OF MIAMI SPRINGS
CAPITAL EXPENDITURE SUMMARY-ALL FUNDS

Below is a summary of all capital expenditures included in the budget for FY 2015-16

BY FUND	BY DEPARTMENT			BY CATEGORY		
	\$					
General	316,927	City Clerk	-	Vehicles	432,119	
Road & Transportation	31,951	Building & Code Information Technology	-	Technology	32,000	
Elderly services	-	Police	170,977	Machinery & Equipment	28,854	
Golf Course	-	LETF	-	Improvements O/T	174,901	
Sanitation	318,996	Public Services	52,950	Buildings	-	
Stormwater	-	Recreation	93,000			
LETF	-	Road & Transportation	31,951			
Capital Projects	-	Elderly services	-			
		Golf Course	318,996			
		Sanitation	-			
		Stormwater	-			
		Capital Projects	-			
		Finance	-			
		Planning	-			
Total	\$ 667,874	Total	\$ 667,874	Total	\$ 667,874	

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

CITY OF MIAMI SPRINGS
FY 2015-2016 Budget
CAPITAL EXPENDITURE SUMMARY-ALL FUNDS

Department	Total Budgeted	Description of expenditure	
Police	\$ 170,977		
		Two 2016 Ford Interceptor Utility Vehicles	\$ 54,304
		One 2016 Ford Interceptor Utility Vehicle (K-9)	\$ 31,667
		One 2016 Ford Interceptor Utility Admin Vehicle	\$ 27,152
		Four sets of light bars, deck lights, corner strobe kits, cages (prisoner transport), laptop computer mounts, K-9 vehicle equipment, plus installation, shipping, labor	\$ 25,854
		Police-friendly Telephone System	\$ 18,000
		Digital Voice Recording System for Dispatch/Equipment	\$ 14,000
			<u>\$ 170,977</u>
Public Works	\$ 403,897		
		2- Peterson Model RS3 Base Loader Trash Cranes	318,996
		Trane Air Condition Coil Replacement at City Hall	52,950
		Installation of StreetBrick High Friction Stamped Asphalt and Installation in the Down Town Circle Area Crosswalks	-
			<u>31,951</u>
			403,897
Parks & recreation	\$ 93,000		
		New playground at prince Field (total \$180,000, \$90K in designated fund balance)	90,000
		Sand Pro for field maintenance	3,000
			<u>93,000</u>
			-
Total	\$ 667,874	Total	\$ 667,874

5 YEAR CAPITAL IMPROVEMENT PLAN

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

	SOURCE OF FUNDING						Totals
	2016-2017	2017-2018	2018-19	2019-20	2020-2021		
POLICE							
Police Cars	Revenues	116,517	120,012	123,613	127,321	131,141	618,604
Police radars	Revenues	3,600	-	3,900	-	4,200	11,700
Computer and Radio Equipment	Revenues	15,000	15,000	15,000	20,000	20,000	85,000
Vehicle Emergency Equipment	Revenues	26,630	27,429	28,251	29,099	29,972	141,381
New Local Frequency Radio repeater	Revenues		50,000				50,000
New PSA Light Pickup Truck	Revenues		25,000				25,000
New PSA Hybrid Vehicle	Revenues		30,000				30,000
New Police Building	Revenues				2,500,000		2,500,000
GOLF COURSE							
Maintenance Equipment	Revenues	-	100,000	100,000	100,000		300,000
Cart Barn	Revenues	-	300,000	-			300,000
T-Boxes	Revenues	-	-		180,000		180,000
Cart Paths	Revenues	-				500,000	500,000
New restrooms	Revenues	40,000					40,000
Chemical wash down-DERM	Revenues			168,000			168,000
Golf cart wash down-DERM	Revenues		50,000				50,000
Maintenance Yard paving-DERM	Revenues	38,000					38,000
Sewer lines connections-DERM	Revenues		234,000	66,000			300,000
Paving cart barn area-DERM	Revenues			25,000			25,000
Renovate sand bunkers	Revenues	30,000					30,000
INFORMATION TECHNOLOGY							
Server - FS1	Revenues	-	5,500	-			5,500
Server - Exchange	Revenues	5,000					5,000
Server - MSSQL1	Revenues		4,500				4,500
Server -MSSTOR1 and 2 / Optiview	Revenues	11,000					11,000
Server Virtualization unit 1	Revenues			8,000			8,000
Finance-Professional Services							
Electronic message board-Circle	Revenues	-	-	-		50,000	50,000
RECREATION							
New Tennis Courts at Golf Course	Revenues	700,000					700,000
Perimeter Fence at Prince Field	Revenues		30,000				30,000
Replace Playground Surface at Prince/Pdove	Revenues	10,000			10,000		20,000
Add Shade Structure's to Prince Field Bleachers	Revenues		60,000				60,000
Replace Mound at Prince South Field	Revenues		3,400			3,400	6,800
Replace Vita Course at Stafford Park	Revenues		80,000				80,000
Repave Vita Course Track	Revenues	125,000					125,000
Vita Course Lighs	Revenues				165,000		165,000
10 Neighborhood Pocket Parks	Revenues			25,000		25,000	50,000
Dog Park Canopy	Revenues				30,000		30,000
Laser Grade and Clay to Ballfields	Revenues	5,000	15,000	5,000		15,000	40,000
Community Center paint	Revenues			50,000			50,000
Re-sod Prince Field	Revenues	150,000					150,000
Re-Paint Concession Stands at Stafford	Revenues	15,000				15,000	30,000
Replace Playground at Prince Field	Revenues	150,000					150,000
Resurface and Repaint Gym Floor w/ City Logo	Revenues				20,000		20,000
Resurface Gym Floor	Revenues	7,000		7,000		7,000	21,000
Replace Playground at Peavy Dove	Revenues		50,000				50,000
Tables/Trash Receptacles at Dog Park and Tennis	Revenues			20,000			20,000
Senior's Exercise Zone	Revenues		10,000	10,000			20,000
Drainage Issue at Stafford Park	Revenues			100,000			100,000
New Dug-Outs at Peavy Dove	Revenues			25,000			25,000
Replace Irrigation on Ball Fields	Revenues		15,000				15,000
New Picnic Tables and Trash Receptacles for All Facilities	Revenues		40,000				40,000
Batting Cage Renovation	Revenues			20,000			20,000
Roof at Community Center	Revenues	-				150,000	150,000
PUBLIC WORKS							
Re-building the gazebo on the Circle possibly in concrete	Revenues		50,000			50,000	100,000
Re-roofing main Building at Public Works	Revenues	40,000		40,000			80,000
Decorative street lights-Circle-hook Square area	Revenues				190,000		190,000
Electrical for Circle (underground wiring)	Revenues				55,000		55,000
Curtis Parkway Circle Parking Lot	Revenues				500,000		500,000
TOTAL GENERAL FUND		1,487,747	1,314,841	839,764	3,926,420	1,000,713	8,569,485
ELDERLY SERVICES							
Building replacement/addition	Revenues		500,000	500,000	500,000	500,000	2,000,000
New Bus	Revenues	-		70,000	-	-	70,000
TOTAL SENIOR CENTER		-	-	70,000	-	-	2,070,000
ROAD AND TRANSPORTATION							
streetlight improvements	CITT Funds	100,000	115,000	115,000	100,000	100,000	530,000
street/sidewalk milling and resurfacing	CITT Funds	100,000	100,000	100,000	100,000	100,000	500,000
TOTAL ROAD & TRANS.		200,000	215,000	215,000	200,000	200,000	1,030,000
SANITATION							
New Sanitation Vehicles Bulk Trash Dump Trucks	Revenues	195,000	130,000	130,000		75,000	530,000
STORMWATER							
drainage/pump station improvements	Grant/Revenues	300,000	70,000	70,000	70,000	70,000	580,000
TOTAL ENTERPRISE FUNDS		495,000	200,000	200,000	70,000	145,000	1,110,000
TOTAL ALL FUNDS		2,182,747	1,729,841	1,324,764	4,196,420	1,345,713	12,779,485

CHANGES IN FUND BALANCES/NET ASSETS

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

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Amended Budget	FY15-16 Budget	% of Total	% Change from 2014-15
Beginning Balance	\$ 4,394,465	\$ 3,692,342	\$ 4,263,647	\$ 4,346,738		
Revenues/Sources						
Taxes	5,823,021	6,669,201	6,977,607	7,103,405	45.8%	1.8%
Franchise Fees	873,906	940,553	875,000	945,000	6.1%	8.0%
Utility Taxes	1,758,170	1,808,208	1,681,000	1,809,000	11.7%	7.6%
Licenses and Fees	740,407	1,043,212	974,700	182,000	1.2%	-81.3%
Intergovernmental Revenues	1,990,594	1,851,894	1,946,297	2,017,494	13.0%	3.7%
Charges for Services	1,983,774	2,124,889	2,292,361	2,423,208	15.6%	5.7%
Fines and Forfeitures	526,592	421,708	462,682	474,000	3.1%	2.4%
Interest Income	5,389	12,042	9,000	12,000	0.0%	33.3%
Miscellaneous	277,807	243,453	252,900	277,420	1.8%	9.7%
Interfund Transfers	-	-	-	252,764	0.0%	0.0%
Proceeds from Debt	-	623,843	96,949	-	0.0%	0.0%
Total revenues/sources	13,979,661	15,739,003	15,568,496	15,496,290	100.0%	-0.5%
Expenditures/Uses						
General Government	\$ 2,385,340	\$ 2,253,344	\$ 2,373,210	\$ 2,389,965	15.4%	0.7%
Public Safety	6,396,489	6,370,435	6,697,504	6,550,705	42.3%	-2.2%
Public Services	1,755,072	1,591,867	1,692,371	1,721,936	11.1%	1.7%
Recreation and Culture	3,503,822	4,142,669	4,143,266	3,606,756	23.3%	-12.9%
Interfund Transfers Out	641,062	809,383	579,054	1,226,928	7.9%	111.9%
Total Expenditures/uses	\$ 14,681,784	\$ 15,167,698	\$ 15,485,405	\$ 15,496,290	100.0%	0.1%
Excess(Deficit) of revenues over expenditures	\$ (702,123)	\$ 571,305	\$ 83,091	\$ (0)		
Ending Balances	\$ 3,692,342	\$ 4,263,647	\$ 4,346,738	\$ 4,346,738		

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

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Amended Budget	FY15-16 Budget	% of Total	% Change from 2014-15
Beginning Balance	\$ 418,562	\$ 422,685	\$ 137,908	\$ 131,951		
Revenues/Sources						
Intergovernmental Revenues	494,887	526,776	503,889	531,333	96.9%	5.4% x
Miscellaneous	15,194	19,451	17,136	17,200	3.1%	0.0%
Total revenues/sources	510,081	546,227	521,025	548,533	100.0%	5.3%
Expenditures/Uses						
Public Services	505,957	831,004	601,073	680,484	100.0%	13.2% x
Interfund transfers out	-	-	\$0			
Total Expenditures/uses	\$ 505,957	\$ 831,004	\$ 601,073	\$ 680,484	100.0%	13.2%
Excess(Deficit) of revenues over expenditures	\$ 4,123	\$ (284,777)	\$ (80,048)	\$ (131,951)		64.8%
Ending Balances	\$ 422,685	\$ 137,908	\$ 57,860	\$ (0)		-100.0%

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

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Amended Budget	FY15-16 Budget	% of Total	% Change from 2014-15
Beginning Balance	\$ -	\$ (0)	\$ (0)	\$ (0)		
Revenues/Sources						
Intergovernmental Revenues	177,894	203,273	249,501	227,001	53.6%	-9.0% x
Charges for services	20,303	19,403	18,375	20,000	4.7%	8.8% x
Interfund Transfers	134,000	110,622	151,386	176,229	41.6%	16.4% x
Total revenues/sources	<u>332,197</u>	<u>333,299</u>	<u>419,262</u>	<u>423,230</u>	100.0%	0.9%
Expenditures/Uses						
Recreation and Social Services	332,197	333,299	419,262	423,230	100.0%	0.9% x
Total Expenditures/uses	<u>\$ 332,197</u>	<u>\$ 333,299</u>	<u>\$ 419,262</u>	<u>\$ 423,230</u>	100.0%	0.9%
Excess(Deficit) of revenues over expenditures	\$ (0)	\$ (0)	\$ -	\$ -		0.0%
Ending Balances	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>		0

CITY OF MIAMI SPRINGS
Projected Changes in Fund Balance-Building Operations Fund

The Building Operations Fund accounts for all revenues and expenditures of the building and permitting function.

	FY12-13 Actual	FY13-14 Actual	FY14-15 Amended Budget	FY15-16 Budget	% of Total	% Change from 2014-15
Beginning Balance	\$ -	\$ -	\$ -	\$ -		
Revenues/Sources						
Charges for services	-	-	-	718,196	100.0%	100.0% x
Total revenues/sources	-	-	-	718,196	100.0%	100.0%
Expenditures/Uses						
Interfund transfer-indirect costs				252,764	35.2%	100.0%
Public Safety	-	-	-	465,432	64.8%	100.0% x
Total Expenditures/uses	\$ -	\$ -	\$ -	\$ 718,196	100.0%	100.0%
Excess(Deficit) of revenues over expenditures	\$ -	\$ -	\$ -	\$ 0		0.0%
Ending Balances	\$ -	\$ -	\$ -	\$ 0		

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

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Amended Budget	FY15-16 Budget	% of Total	% Change from 2014-15
Beginning Balance	\$ 62,417	\$ 675	\$ 496	\$ 496		
Revenues/Sources						
Interfund Transfers	507,062	698,761	1,194,445	1,180,893	100%	-1.1%
Total revenues/sources	<u>507,062</u>	<u>698,761</u>	<u>1,194,445</u>	<u>1,180,893</u>	<u>100%</u>	<u>-1.1%</u>
Expenditures/Uses						
Principal Payments	440,297	574,490	895,546	896,519	76%	0.1%
Interest Payments	128,506	124,450	298,899	284,374	24%	-4.9%
Administrative Expenses	-	-	-	-	0%	0.0%
Total Expenditures/uses	<u>\$ 568,804</u>	<u>\$ 698,941</u>	<u>\$ 1,194,445</u>	<u>\$ 1,180,893</u>	<u>100%</u>	<u>-1.1% x</u>
Excess(Deficit) of revenues over expenditures	\$ (61,742)	\$ (179)	\$ -	\$ -		0.0%
Ending Balances	<u>\$ 675</u>	<u>\$ 496</u>	<u>\$ 496</u>	<u>\$ 496</u>		<u>0.0%</u>

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

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Amended Budget	FY15-16 Budget	% of Total	% Change from 2014-15
Beginning Balance	\$ 874,724	\$ 760,557	\$ 682,995	\$ 318,233		
Revenues/Sources						
Fines and Forfeitures	49,422	97,503	-	-	0.0%	0.0% x
Interest Income	1,750	1,698	3,000	1,500	100.0%	100.0% x
Total revenues/sources	<u>51,172</u>	<u>99,200</u>	<u>3,000</u>	<u>1,500</u>	<u>100.0%</u>	<u>-50.0%</u>
Expenditures/Uses						
Public Safety	165,339	176,762	367,762	131,951	100.0%	-64.1%
Total Expenditures/uses	<u>\$ 165,339</u>	<u>\$ 176,762</u>	<u>\$ 367,762</u>	<u>\$ 131,951</u>	<u>100.0%</u>	<u>-64.1%</u>
Excess(Deficit) of revenues over expenditures	\$ (114,167)	\$ (77,562)	\$ (364,762)	\$ (130,451)		-64.2%
Ending Balances	<u>\$ 760,557</u>	<u>\$ 682,995</u>	<u>\$ 318,233</u>	<u>\$ 187,782</u>		<u>-41.0%</u>

CITY OF MIAMI SPRINGS
Projected Changes in Net Assets-Sanitation

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Amended Budget	FY15-16 Budget	% of Total	% Change from 2014-15
Beginning Net Assets	\$ 835,762	\$ 796,451	\$ 612,812	\$ 418,724		
Revenues/Sources						
Charges for Services	2,250,635	2,256,731	2,346,945	2,347,000	100.0%	0.0%
Miscellaneous	1,124	988	-	1,000	0.0%	100.0%
Total revenues/sources	<u>2,251,759</u>	<u>2,257,719</u>	<u>2,346,945</u>	<u>2,348,000</u>	<u>100.0%</u>	<u>0.0%</u>
Expenditures/Uses						
Operating Expenses	2,291,070	2,441,358	2,541,033	2,539,030	100.0%	-0.1%
Total Expenditures/uses	<u>\$ 2,291,070</u>	<u>\$ 2,441,358</u>	<u>\$ 2,541,033</u>	<u>\$ 2,539,030</u>	<u>100.0%</u>	<u>-0.1%</u>
Excess(Deficit) of revenues over expenditures	\$ (39,311)	\$ (183,639)	\$ (194,088)	\$ (191,030)		0.0%
Ending Net Assets	<u>\$ 796,451</u>	<u>\$ 612,812</u>	<u>\$ 418,724</u>	<u>\$ 227,695</u>		<u>-45.6%</u>

CITY OF MIAMI SPRINGS
Projected Changes in Net Assets-Stormwater

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

	FY12-13 Actual	FY13-14 Actual	FY14-15 Amended Budget	FY15-16 Budget	% of Total	% Change from 2014-15
Beginning Net Assets	\$ 2,951,246	\$ 2,773,404	\$ 2,485,243	\$ 2,250,061		
Revenues/Sources						
Charges for Services	279,319	230,906	275,000	250,000	99.8%	-9.1%
Miscellaneous	565	95	500	500	0.2%	0.0%
Total revenues/sources	<u>279,884</u>	<u>231,001</u>	<u>275,500</u>	<u>250,500</u>	<u>100.0%</u>	<u>-9.1%</u>
Expenditures/Uses						
Operating Expenses	457,726	519,162	510,682	555,049	100.0%	8.7%
Total Expenditures/uses	<u>\$ 457,726</u>	<u>\$ 519,162</u>	<u>\$ 510,682</u>	<u>\$ 555,049</u>	<u>100.0%</u>	<u>8.7%</u>
Excess(Deficit) of revenues over expenditures	\$ (177,842)	\$ (288,161)	\$ (235,182)	\$ (304,549)		29.5%
Ending Net Assets	<u>\$ 2,773,404</u>	<u>\$ 2,485,243</u>	<u>\$ 2,250,061</u>	<u>\$ 1,945,512</u>		<u>-13.5%</u>

DEMOGRAPHICS

CITY OF MIAMI SPRINGS, FLORIDA

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

(amounts expressed in thousands)

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

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

CITY OF MIAMI SPRINGS, FLORIDA

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

Fiscal Year	Population (1)	Personal Income (Amounts Expressed in Thousands)	Per capita Personal Income (2)	Median Age (5)	School Enrollment (3)	Unemployment rate (4)
2005	13,783	439,223	31,867	37.0	6,618	4.3
2006	13,824	479,817	34,709	37.0	N/A	3.8
2007	13,824	494,775	35,791	38.0	N/A	3.6
2008	13,712	N/A	N/A	39.0	5,226.0	6.3
2009	13,557	N/A	N/A	N/A	4,742	11.3
2010	13,557	274,515.7	20,249	N/A	4,676	12.7
2011	13,809	279,618.4	20,249	N/A	4,654	11.5
2012	13,844	280,327	20,249	42.5	4,345	8.7
2013	14,037	322,332	22,963	42.5	4,494	8.4
2014	14,067	386,843	27,500	42.5	4,494	6.4

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

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

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

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

(5) Florida-demographics.com

N/A- Information not available

CITY OF MIAMI SPRINGS, FLORIDA

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

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

Source: The Beacon Council

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

Function/Program	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety										
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles	34	34	40	43	41	43	43	36	36	36
Public works										
Streets (Miles-paved)	55	55	55	55	55	55	55	55	55	55
Culture and recreation										
Sports/Recreation Parks	3	3	3	3	3	3	3	3	3	3
Recreation Center	N/A	N/A	N/A	1	1	1	1	1	1	1
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts	5	5	5	5	5	5	5	5	5	5
Baseball/Football fields	10	10	10	10	10	10	10	10	10	10
Golf courses	1	1	1	1	1	1	1	1	1	1
Sanitation										
Number of collection trucks	6	6	6	6	6	6	6	6	6	6
Elderly Services										
Senior centers	1	1	1	1	1	1	1	1	1	1
Transportation vehicles	1	1	2	2	2	1	1	1	1	1

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

CITY OF MIAMI SPRINGS, FLORIDA

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety										
Police:										
Number of calls answered	15,853	15,923	15,222	16,413 #	19,028	19,791	18,043	17,504	15,833	15,009
Number of arrests	687	714	663	537 #	620	426	430	494	489	373
Number of uniformed officers	43	43	41	41	41	41	43	43	43	42
Building & Zoning:										
Number of building permits issued	1,592	2000	1,701	1324 #	1154	1,120	1,105	1,220	1,278	1,302
License/Permit revenue generated	\$358,741	\$429,946	\$467,280	\$373,957	\$283,678	\$673,492	\$490,819	\$404,196	\$663,443	\$948,629
Occupational licenses issued	529	553	618	652	557	572	603	587	569	569
Culture and recreation										
Number of senior meals served	54,894	54,340	49,901	48,530	42,274	40,302	43,054	41,634	39,851	41,746
Recreation revenues collected	\$170,534	\$173,585	\$187,952	\$190,498	\$239,455	\$294,990	\$449,149	\$475,212	\$460,122	\$411,196
Sanitation										
Refuse collected (tons per month)	891	918	520	375	325	389	475	508	839	961

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

CITY OF MIAMI SPRINGS, FLORIDA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

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

Source: City of Miami Springs Finance department

CITY OF MIAMI SPRINGS, FLORIDA
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS

(amounts expressed in thousands)

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

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

(1) Includes tax-exempt property.

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

CITY OF MIAMI SPRINGS, FLORIDA

PROPERTY TAX LEVIES AND COLLECTION

LAST TEN FISCAL YEARS

(amounts expressed in thousands)

Fiscal Year Ended September 30,	Total taxes Levied for Fiscal Year	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percent of Levy		Amount	Percent of Levy
2005	6,312	6,124	97.0%	75	6,199	98.2%
2006	7,103	6,891	97.0%	89	6,980	98.3%
2007	7,260	7,132	98.2%	104	7,236	99.7%
2008	6,878	6,830	99.3%	29	6,859	99.7%
2009	6,859	6,683	97.4%	-	6,683	97.4%
2010	6,109	5,732	93.8%	-	5,732	93.8%
2011	5,840	5,577	95.5%	-	5,577	95.5%
2012	5,796	5,812	100.3%	-	5,812	100.3%
2013	5,824	5,823	100.0%	-	5,823	100.0%
2014	6,807	6,669	98.0%	-	6,669	98.0%

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

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

Discounts Allowed:

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

CITY OF MIAMI SPRINGS, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
FISCAL YEAR ENDED SEPTEMBER 30, 2014
(amounts expressed in thousands)

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Estimated Percentage Applicable(1)</u>	<u>Amount Applicable to Miami Springs</u>
Miami-Dade County Schools (2)	\$ 139,740	0.45%	\$ 629
Miami-Dade County (3)	<u>1,023,586</u>	0.45%	<u>4,606</u>
Subtotal overlapping debt	1,163,326		5,235
City of Miami Springs direct debt	<u>5,546</u>	100.0%	<u>5,546</u>
Total direct and overlapping debt	\$ 1,168,872		\$ 10,781

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

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

(3) Miami-Dade County, Finance Department (includes revenue bonds, loans and capital leases)

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 100

EFFECTIVE DATE: October 1, 2009

TITLE: General Policies

REVISION DATE: N/A

1. The annual operating budget of the City of Miami Springs, Florida, shall balance the public service needs of the community with the fiscal capabilities of the City. It is intended to achieve those goals and objectives established by the City Council for the following fiscal year. Service programs will represent a balance of services, but with special emphasis on the City public safety, quality of life, and compliance with various state and federal mandates. Services shall be provided on a most cost effective basis. A balance between personnel and other classes of expenditures will also be achieved.
2. The City recognizes that its citizens deserve a commitment from their local government to fiscal responsibility, and that a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures (personal services, contracts, commodities and supplies, and capital outlay) will be fiscally balanced with revenues or income estimates that can reasonably and normally be projected to be received during the fiscal year. New programs or changes in policies which would require the expenditure of additional operating funds will either be funded through reductions in existing programs of lower priority or through adjustments to fee rates, service charges, or taxes.
3. Requests for new or changes to programs or policies will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such changed or new program or policy. When possible, a standard format using this procedure shall be routinely provided to the Council when requesting approval of each new or changed program or policy.
4. New programs, services, or facilities shall be based on general citizen demand or need.
5. The City shall prepare and implement a Capital Improvement Budget (CIP) which shall schedule the funding and construction of projects for a five-year period. The Capital Improvement Budget shall balance the needs for improved public facilities, as identified in the City's comprehensive plan, within the fiscal capabilities and limitations of the City.
6. The City shall maintain its accounting records in accordance with generally accepted accounting principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
7. The City shall provide funding for public services on a fair and equitable basis, and shall not discriminate in providing such services on the base of race, sex, color, religion, sexual orientation, national origin, physical handicap or other non-merit basis.

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 100

EFFECTIVE DATE: October 1, 2009

TITLE: General Policies (continued)

REVISION DATE: N/A

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 110

EFFECTIVE DATE: October 1, 2009

TITLE: Revenue Policies

REVISION DATE: N/A

1. Balance Budget Requirement:

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

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

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

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

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 120

EFFECTIVE DATE: October 1, 2009

TITLE: Expenditure Policies

REVISION DATE: N/A

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 130

EFFECTIVE DATE: October 1, 2009

TITLE: Fund balance policy

REVISION DATE: November 1, 2009

I. PURPOSE

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

II. POLICY

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

A. General Fund

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

B. Enterprise Funds

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 130

EFFECTIVE DATE: October 1, 2009

TITLE: Fund balance policy

REVISION DATE: November 1, 2009

III. Utilization of Surplus Reserves

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

IV. Replenishment of Reserve Deficits

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

V. Fund Balance Hierarchy

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

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

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

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

Unassigned — all other spendable amounts.

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 130

EFFECTIVE DATE: October 1, 2009

TITLE: Fund balance policy

REVISION DATE: November 1, 2009

VI. Annual Review

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 140

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Asset Management Policies

REVISION DATE: N/A

POLICY:

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 140

EFFECTIVE DATE: October 1, 2009

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

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

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

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

POLICY:

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

Surplus property will be handled and disposed of as follows:

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

A. PURPOSE

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

This policy does not apply to interfund transactions or borrowings.

B. AUTHORITY TO ISSUE BONDS

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

C. CRITERIA

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

D. TYPES OF DEBT

I. Long-Term Debt

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

D. TYPES OF DEBT (CON'T)

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

II. Short Term Debt

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

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

D. TYPES OF DEBT (CON'T)

III. Conduit Debt

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

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

E. LIMITATIONS ON INDEBTEDNESS

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

F. INVESTMENT OF BOND PROCEEDS

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

G. DEBT STRUCTURE

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

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

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

H. SALES PROCESS: LONG-TERM BONDS

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

I. REFUNDINGS

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

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

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

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

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

J. CREDIT OBJECTIVES

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

K. DISCLOSURE AND COMPLIANCE REQUIREMENTS

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

L. ARBITRAGE

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

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

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

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

M. LEASING

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

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

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

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

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

N. OTHER TYPES OF FINANCING

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

O. POLICY ADMINISTRATION

This policy will be reviewed annually by the Finance Director.

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies

REVISION DATE: N/A

Scope

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

Investment Objectives

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

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

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

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

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

Standards Of Care

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: N/A

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

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

Safekeeping And Custody

Authorized Investment Institutions and Broker/Dealers

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: N/A

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

Internal Controls

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: March 14, 2008

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: March 14, 2008

Suitable And Authorized Investments

The City shall limit investments to:

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: March 14, 2008

Bid Requirement

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

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

Reporting

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

Investment Parameters

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

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 170

EFFECTIVE DATE: October 1, 2009

TITLE: Budgeting Policies

REVISION DATE: N/A

Budgetary Practices and Basis of Budgeting

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

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 170

EFFECTIVE DATE: October 1, 2009

TITLE: Budgeting Policies (continued)

REVISION DATE: N/A

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

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

Budget Process

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 170

EFFECTIVE DATE: October 1, 2009

TITLE: Budgeting Policies (continued)

REVISION DATE: N/A

Budget Process(continued)

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

Budget Amendments

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 170

EFFECTIVE DATE: October 1, 2009

TITLE: Budgeting Policies (continued)

REVISION DATE: N/A

Internal Budget Adjustments

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

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

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

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 170

EFFECTIVE DATE: October 1, 2009

TITLE: Budgeting Policies (continued)

REVISION DATE: N/A

Encumbrances:

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 180

EFFECTIVE DATE: October 1, 2009

TITLE: Budgeting Process

REVISION DATE: N/A

The Planning Phase

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

The Preparation Phase

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

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

The Review Phase

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 180

EFFECTIVE DATE: October 1, 2009

TITLE: Budgeting Process (continued)

REVISION DATE: N/A

The Adoption Phase

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

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

Amendments After Adoption

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 190

EFFECTIVE DATE: October 1, 2009

TITLE: Accounting, Auditing & Financial Reporting

REVISION DATE: N/A

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 190

EFFECTIVE DATE: October 1, 2009

TITLE: Accounting, Auditing & Financial Reporting

REVISION DATE: N/A

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

APPENDIX

GLOSSARY OF FUNDS/KEY TERMS

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

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

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

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

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

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

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

CAPITAL EXPENDITURES: See "CAPITAL OUTLAY"

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

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

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

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

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

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

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

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

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

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

DROP: Deferred retirement Option Program

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PROPRIETARY FUND: See "Enterprise Fund"

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

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

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

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

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

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

TRIM: Truth in millage

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

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

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

TRIM COMPLIANCE



CERTIFICATION OF COMPLIANCE

Chapter 200, Florida Statutes
and Sections 218.23 and 218.63, Florida Statutes

DR-487
R. 5/13
Rule 12D-16.002
Florida Administrative Code
Effective 5/13
Provisional

Check if E-TRIM Participant

FISCAL YEAR : 2015-2016	County : Miami-Dade
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<input type="checkbox"/> Check if new address	<p>Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing. Send completed "TRIM" Compliance packages by mail, certified mail, or overnight delivery to:</p> <p>Florida Department of Revenue Property Tax Oversight - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000</p>
Taxing Authority : CITY OF MIAMI SPRINGS	
Mailing Address : 201 WESTWARD DRIVE	
Physical Address : 201 WESTWARD DRIVE	
City, State, Zip : MIAMI SPRINGS, FL 33166	
Date of Final Hearing : 09/28/2015	

All Taxing Authorities, Except School Districts
E-TRIM Participants only need to submit items 1-3

WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:

- 1. Proof of Publication from the newspaper for all newspaper advertisements.
- 2. Ordinance or Resolution:
 - a. Adopting the final millage rate, with percent change of rolled-back rate shown and
 - b. Adopting the final budget, indicating order of adoption.**DO NOT SEND ENTIRE BUDGET.**
- 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements
 - a. Budget Summary Advertisement.
 - b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
 - c. COUNTIES ONLY: DR-529, *Notice - Tax Impact of the Value Adjustment Board*, within 30 days of completion.
- 4. Copy of DR-420, *Certification of Taxable Value*, include DR-420TIF, *Tax Increment Adjustment Worksheet* and DR-420DEBT, *Certification of Voted Debt Millage*, if applicable.
- 5. DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*.
- 6. DR-487V, *Vote Record for Final Adoption of Millage Levy*.
- 7. DR-422, *Certification of Final Taxable Value*,** and DR-422DEBT *Certification of Final Voted Debt Millage*, if applicable.

*(See Rule 12D-17.004(2)(a), F.A.C.)

School Districts
E-TRIM Participants only need to submit items 1-4

WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:

- 1. ESE 524, *Millage Resolution*.
- 2. Resolution or Ordinance Adopting Budget, indicating order of adoption.
- 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements:
 - a. Budget Summary Advertisement.
 - b. Notice of Proposed Tax Increase or Budget Hearing Advertisement.
 - c. Notice of Tax for School Capital Outlay.
 - d. Amended Notice of Tax for School Capital Outlay.
- 4. Proof of Publication from the newspaper for all newspaper advertisements.
- 5. Copy of DR-420S, *Certification of School Taxable Value* and DR-420DEBT, *Certification of Voted Debt Millage*, if applicable.
- 6. DR-422, *Certification of Final Taxable Value*** and DR-422DEBT, *Certification of Final Voted Debt Millage*, if applicable.

*(See Rule 12D-17.004(2)(b), F.A.C.)

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

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date : 9/29/15	
	<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer : RONALD K GORLAND		Title : CITY MANAGER	
	Contact Name and Contact Title : <input type="checkbox"/> Check if new contact WILLIAM ALONSO, ASST CITY MANAGER/FINANCE DIRECTOR			E-mail Address : ALONSOW@MIAMISPRINGS-FL.GOV	
	Phone Number : 305-805-5014			Fax Number : 305-805-5018	

RESOLUTION NO. 2015 - 3651

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR GENERAL OPERATIONS FOR THE CITY OF MIAMI SPRINGS FOR THE FISCAL YEAR 2015-2016; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Miami Springs, Florida held the first of two public hearings on September 14, 2015 as required by Florida Statutes 200.065 to discuss the proposed operating ad valorem levy; and,

WHEREAS, the City Council of the City of Miami Springs, Florida held the first of two public hearings on September 14, 2015 as required by Florida Statutes 200.065 to discuss the proposed operating budgets of the City of Miami Springs for the Fiscal Year beginning October 1, 2015 and ending September 30, 2016; and,

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

WHEREAS, the value of real property not exempt from taxation within the City of Miami Springs, Florida has been certified by the Miami-Dade County property appraiser and reflects a current year adjusted taxable value of **\$985,740,313**; and,

WHEREAS, the second public hearing was duly noticed, advertised and held on September 28, 2015.

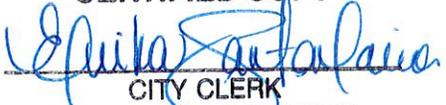
NOW, THEREFORE, BE IT DULY RESOLVED BY THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA:

Section 1: That the Fiscal Year 2015-2016 OPERATING millage rate for the City of Miami Springs, Florida is 7.5000 **mills**, representing a 3.48% **increase** from the rolled back rate of 7.2477 **mills**.

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

PASSED AND ADOPTED by the City Council of the City of Miami Springs, Florida, this 28th day of September, 2015, on a motion by Vice Mayor Best and seconded by Councilman Petralanda.

Vice Mayor Best	<u>YES</u>
Councilman Bain	<u>YES</u>
Councilwoman Buckner	<u>YES</u>
Councilman Petralanda	<u>YES</u>
Mayor Garcia	<u>YES</u>

CERTIFIED COPY

CITY CLERK
CITY OF MIAMI SPRINGS

Date September 29, 2015

Zavier M. Garcia

Zavier M. Garcia, Mayor

ATTEST:

Erika Santamaria

Erika Gonzalez-Santamaria, MMC, City Clerk

APPROVED AS TO LEGALITY AND FORM:

Jan K. Seiden

Jan K. Seiden, City Attorney



CERTIFIED COPY

Erika Santamaria

CITY CLERK
CITY OF MIAMI SPRINGS

Date September 29, 2015

RESOLUTION NO. 2015 - 3652

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA ADOPTING THE FINAL GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUND, AND ENTERPRISE FUND BUDGETS FOR THE FISCAL YEAR 2015-2016; AUTHORIZING THE CITY MANAGER TO PROCEED WITH IMPLEMENTATION OF SERVICE PROGRAMS AND PROJECTS; PROHIBITING UNAUTHORIZED LIABILITIES AND EXPENDITURES OF FUNDS; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Miami Springs, Florida held the first of two public hearings on Monday, September 14, 2015 as required by Florida Statutes 200.065 to discuss the proposed operating budgets of the City of Miami Springs for the Fiscal Year 2015-2016 beginning October 1, 2015 and ending September 30, 2016; and,

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

WHEREAS, at the first public hearing the City Council of the City of Miami Springs, Florida set forth the proposed expenditures, appropriations, and revenue estimates for the Fiscal Year 2015-2016 operating budgets for all funds totaling **\$21,725,122**; and,

WHEREAS, the second public hearing was duly noticed, advertised and held on September 28, 2015; and,

WHEREAS, the Administration has confirmed the revenue projections as presented at the first public hearing in the amount of **\$21,725,122**;

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

Section 1: That the following final operating budgets for the general fund, special revenue funds, debt service fund, and enterprise fund are hereby adopted for the Fiscal Year 2015-2016 beginning October 1, 2015 and ending September 30, 2016:

<u>Funds</u>	<u>Revenues & Reserves</u>	<u>Expense Appropriations and Reserves</u>
General Fund:	\$15,496,290	\$15,496,290
Special Revenue Funds:	1,953,861	1,953,861
Enterprise Fund:	3,094,078	3,094,078
Debt Service Fund:	1,180,893	1,180,893
TOTALS	<u>\$21,725,122</u>	<u>\$21,725,122</u>

CERTIFIED COPY

[Signature]
CITY CLERK

CITY OF MIAMI SPRINGS

Date: September 29, 2015

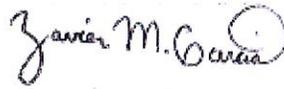
Section 2: That the City Manager is hereby authorized to proceed with implementation of the service programs and projects provided for in the budget, consistent with the City Code and policies established by the City Council.

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

Section 4: That this resolution shall take effect immediately upon adoption for the fiscal year which will begin on October 1, 2015 through September 30, 2016.

PASSED AND ADOPTED by the City Council of the City of Miami Springs, Florida, this 28th day of September, 2015, on a motion by Vice Mayor Best and seconded by Councilwoman Buckner.

Vice Mayor Best	<u>YES</u>
Councilman Bain	<u>YES</u>
Councilwoman Buckner	<u>YES</u>
Councilman Petralanda	<u>YES</u>
Mayor Garcia	<u>YES</u>



Zavier M. Garcia, Mayor

ATTEST:



Erika Gonzalez-Santamaria, MMC, City Clerk



APPROVED AS TO LEGALITY AND FORM:



Jan K. Seiden, City Attorney

CERTIFIED COPY



CITY CLERK
CITY OF MIAMI SPRINGS

Date September 29, 2015



Reset Form

Print Form

MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: 2015		County: MIAMI-DADE	
Principal Authority: CITY OF MIAMI SPRINGS		Taxing Authority: CITY OF MIAMI SPRINGS	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No (1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	7.2477 per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from 2014, Form DR-420MM, Line 13	7.4609 per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	7.6710 per \$1,000	(4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.			
Adjust rolled-back rate based on prior year majority-vote maximum millage rate			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 0	(5)
6.	Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$ 0	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$ 0	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$ 0	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 0	(9)
10.	Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	0.0000 per \$1,000	(10)
Calculate maximum millage levy			
11.	Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	7.2477 per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>	1.0196	(12)
13.	Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	7.3898 per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	8.1288 per \$1,000	(14)
15.	Current year adopted millage rate	7.5000 per \$1,000	(15)
16.	Minimum vote required to levy adopted millage: (Check one)		
<input type="checkbox"/>	a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. <i>Enter Line 13 on Line 17.</i>		
<input checked="" type="checkbox"/>	b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. <i>Enter Line 15 on Line 17.</i>		
<input type="checkbox"/>	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. <i>Enter Line 15 on Line 17.</i>		
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the adopted rate. <i>Enter Line 15 on Line 17.</i>		
17.	The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16)</i>	7.5000 per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 985,740,313	(18)

Continued on page 2

Taxing Authority :		DR-420MM R. 5/12 Page 2	
19.	Current year adopted taxes <i>(Line 15 multiplied by Line 18, divided by 1,000)</i>	\$ 7,393,052	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000)</i>	\$ 7,393,052	(20)
DEPENDENT SPECIAL DISTRICTS AND MSTUs			STOP HERE. SIGN AND SUBMIT.
21.	Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage. <i>(The sum of all Lines 19 from each district's Form DR-420MM)</i>	\$ 0	(21)
22.	Total current year adopted taxes <i>(Line 19 plus Line 21)</i>	\$ 7,393,052	(22)
Total Maximum Taxes			
23.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage <i>(The sum of all Lines 20 from each district's Form DR-420MM)</i>	\$ 0	(23)
24.	Total taxes at maximum millage rate <i>(Line 20 plus Line 23)</i>	\$ 7,393,052	(24)
Total Maximum Versus Total Taxes Levied			
25.	Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one)	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	(25)
Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
S I G N H E R E	Signature of Chief Administrative Officer : 		Date : 9/29/15
	Title : RON GORLAND, CITY MANAGER		Contact Name and Contact Title : WILLIAM ALONSO, CPA, CGFO, ASSISTANT CITY MANAGER/FINANCE DIRECTOR
	Mailing Address : 201 WESTWARD DRIVE		Physical Address : 201 WESTWARD DRIVE
	City, State, Zip : MIAMI SPRINGS, FL 33166		Phone Number : 305/805-5014

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



VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

Reset Form

Print Form

DR-487V
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

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

Year : 2015	County : MIAMI-DADE
Principal Authority : CITY OF MIAMI SPRINGS	Taxing Authority : CITY OF MIAMI SPRINGS

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

	Name	Yes	No	Not Present or Not Voting
1.	Mayor Zavier Garcia	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Councilam Bob Best	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	Councilman Jaime Petralanda	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	Councilwoman Roslyn Buckner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	Councilman Billy Bain	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attach additional sheets, if necessary.		FINAL VOTE TOTALS :		
		5	0	0

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer : 		Date : 9/29/15	
	Title : RON GORLAND, CITY MANAGER		Contact Name and Contact Title: WILLIAM ALONSO, CPA, CGFO, ASSISTANT CITY MANAGER/FINANCE DIRECTOR	
	Mailing Address : 201 WESTWARD DRIVE		Physical Address 201 WESTWARD DRIVE	
	City, State, Zip MIAMI SPRINGS, FL 33166		Phone Number : 305/805-5014	Fax Number : 305/805-5037

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

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