

CITY OF MIAMI SPRINGS



FISCAL YEAR 2022-2023 ADOPTED BUDGET



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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 01, 2021

Christopher P. Morrell

Executive Director

LETTER OF TRANSMITTAL

CITY OF MIAMI SPRINGS



201 Westward Drive
Miami Springs, FL 33166-5289
Phone: (305) 805-5011
Fax: (305) 805-5040

September 27, 2022

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, 2023. 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 2022-23 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.

The July 1 property value assessment was 1,449,806,131 or almost \$122 million or 9.2% higher than the prior year's assessment of \$1,327,611,697. This represents approx. \$800,000 in net additional Ad Valorem revenues for next year at the adopted millage rate of 6.9100.

The following are some key factors in the adopted budget for FY2022-23:

- The adopted budget reduces the millage from 7.2095 mills to 6.9100 mills, this will create a deficit of approx. \$318,000 which will be funded from reserves. The adopted millage will be the lowest in ten years and represents a 4% reduction from last year. This budget maintains and, in some cases, increases our current levels of services.
- For FY22-23 we have total capital expenditures of approx. \$ 378,589. The General Fund portion is \$351,300 which includes the following: Parks and Recreation has \$30,000 to renovate the pool deck, \$25,000 to laser-grade Stafford and Peavy park, \$25,000 to renovate tennis courts, \$40,000 to renovate the MPR (Heat Room) and Community Center front desk cabinetry, \$30,000 to renovate the batting cages at Prince and Peavey Dove fields, and \$25,000 for a new work truck. Police has \$12,000 for five Toughbook laptops, \$114,000 for two new K-9 vehicles, and \$50,300 for an additional police vehicle.

The following are other funds that do not affect the General Fund: The Sanitation department, which is an Enterprise fund, has \$27,289 for a new Ford Ranger Supercab.

The following are some key factors in the adopted budget for FY2022-23(cont'd):

- For FY22-23 we will be adding an additional code compliance officer as well as a Chemical Applicator at the Golf Course maintenance department.
- Health insurance costs will increase by 9% for FY22-23. Total cost of this increase in General Fund is approx. \$60,508. This year we are continuing the Tuition reimbursement program for all general employees at a continued funding of \$30,000.
- The minimum wage in Florida will increase from \$10.00 to \$11.00 per hour on Oct 1, 2022. This resulted in an increase in salary costs for all part time employees in Golf, Parks and Recreation, and Elderly Services.
- The FY22-23 budget includes a 4% COLA for all General Employees total General Fund cost of this is approx. \$136,596.
- Budget also includes Police 3% COLA per contract, total cost to General Fund is \$118,271.
- Budget assumes a 9% cost of living increase for all operating expenditures (e.g.: fuel, utilities, supplies, etc.)
- Budget includes \$45,000 for the City's lobbyist, an increase of \$12,000 for the City Attorney retainer, as well as, an increase of \$30,000 for revisions to the City's code.
- The Public Works budget includes \$50,000 for citywide tree planting and \$100,000 for tree trimming.
- Council budget includes a \$35,000 funding request from CMI for next fiscal year, \$20,000 for the River Cities Festival, \$31,600 for Pelican Playhouse and \$16,020 request from the Historic Museum for storage costs and a new fence.
- Budget includes \$15,264 for the acquisition of the CivicPlus SeeClickFix phone app system that improves communications between the City and its residents and an allocation of \$5,000 for donations to various city groups and civic organizations.

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

- Developing our commercial Business District
- DERM facility compliance requirements at the Golf Course
- Fighting efforts by the County to usurp the City's Planning & Zoning authority
- Fighting efforts by the State to build an overpass on our NW 36th St District
- Continuing efforts to get final County approval for our annexation application
- Continued efforts to get a portion of the tourist "Bed Tax" collected by the county in order to increase our public safety efforts at the hotels within the city limits
- Recruitment and retention of new police officers
- Controlling cost increases caused by the rising inflation rate nationwide

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 14,100 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 and 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/industrial tax base, which is approximately only 27% of total taxable values, for the City's future economic health and to reduce the tax burden on the residents. To this end, the City is nearing the end of its pursuit in annexing areas west of the City with a final County Commission vote due in October 2022, 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 as evidenced by the approval of the "Gateway District" in our downtown business area. The Council also established a Business and Economic Task force in FY2022 to develop recommendations for improving our Business District. There are a number of commercial/residential projects currently in the planning and development phases, as well as a new retail/residential development for our downtown Business District. The local economy has rebounded from the COVID 19 pandemic as evidenced by increased property values as well as increased building and redevelopment activity within our city.

The City has built up healthy reserves over the years and this has allowed us to cover the budget deficits incurred in FY2022 and projected to incur in FY2023.

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 \$1,449,806,131 (subject to appeals), 9.2% higher than last year's Final Gross Taxable Value of \$1,327,611,697. It is against this figure that taxing authorities levy their millage, which results in the total tax bill for each property owner. The City's portion of the total property tax bill accounts for approximately 31% of the resident's total tax bill. The Fiscal Year 2021-22 Millage Rate was 7.2095. The City Council voted to lower the millage rate to 6.9100 to fund the Fiscal Year 2022-23 budget. This rate will generate approximately \$9,517,252 in Ad Valorem taxes for the General Fund or approximately 47% 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 adopted rate for FY2022-23 of 6.9100 mills compared to what residents paid in the current year when the millage rate was 7.2095:

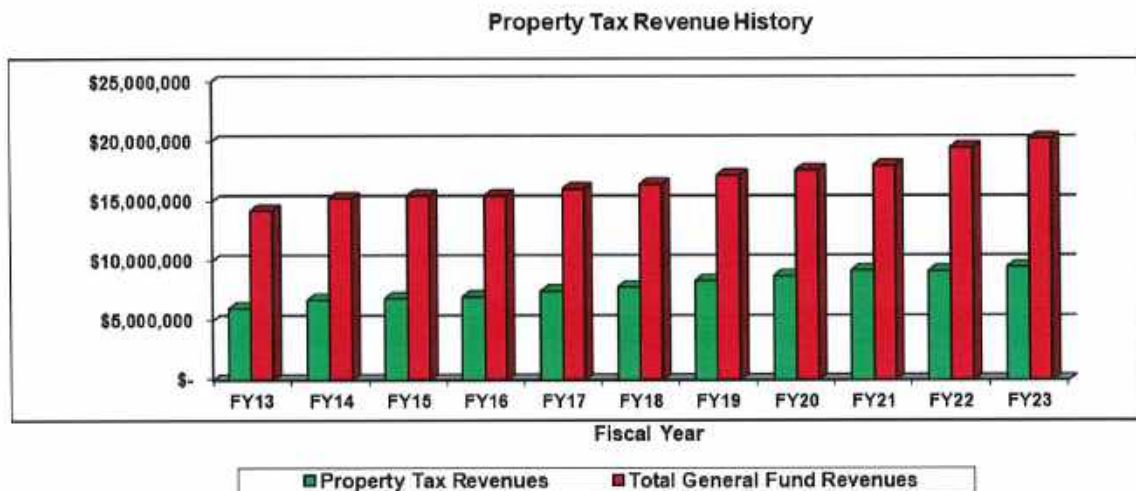
MILLAGE RATE AND FUNDING (continued)

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 FY2022-23	\$731.00	\$1,077.96	\$1,611.76	\$1,967.62
CITY TAX BILL FOR FY2021-22	\$733.00	\$1,081.43	\$1,622.14	\$1,982.61
TOTAL INCREASE (DECREASE*)	\$ (2.00)	\$ (3.46)	\$ (10.38)	\$ (14.99)

* Since assessed values increased due to the 3% increase in assessed values under Florida's Save Our Home Statute, however by lowering the millage to 6.9100 for FY2022-23 this will result in a small decrease in tax bills.

The following chart provides a historical comparison of the amount of property taxes collected by the City since FY2013 (green columns) compared to the total of all General Fund revenues (red columns).



PROPOSED BUDGETS FOR VARIOUS MAJOR FUNDS

The FY2022-23 budget for all funds totals **\$28,083,491** representing a decrease of 2.2% from the FY2021-22 amended budget of **28,701,633**.

<u>Funds</u>	<u>Revenues/Sources</u>	<u>Expenditures/Uses</u>
General Fund	\$20,247,825	\$ 20,247,825
Special Revenue Funds	3,127,858	3,127,858
Enterprise Funds	3,034,882	3,034,882
Debt Service Fund	1,672,926	1,672,926
Total All Funds	<u>\$28,083,491</u>	<u>\$28,083,491</u>

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

The General Fund

The General Fund budget increased by \$132,475 from the final amended budget of \$20,115,350 in FY2021-22 to \$20,247,825 for FY2022-23. This increase was mainly due to the budgeting of a new Code Enforcement Officer and a Chemical Applicator at the Golf Course, increases in employee health insurance costs and an increase in COLA from 4% last year to 4% for FY22-23.

The Road and Transportation Fund

In FY2022-23, the Transportation fund budget is \$632,579. This fund is used to account for the CITT funds received from the half-cent Peoples Transportation Tax monies distributed by Miami-Dade County. This fund provides funding for the city shuttle bus, road and sidewalk repairs, and streetlight repairs.

The Golf Course Division

The FY2022-23 budget for Golf Course operations will not require a General Fund contribution this year. The Golf Course will be closed for half of next fiscal year so that it can undergo a major \$3.5 to \$3.8 million-dollar renovation during the months of April thru September 2023. Golf revenues are budgeted at \$1,560,000 and expenditures of \$2,043,290 for a loss of \$483,290 which will be funded through the bank note being executed for the golf renovation. 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 Elderly Services Fund

The FY2022-23 budget for the Elderly Services operations allocates a General Fund contribution of approximately **\$326,746**.

The Sanitation Fund

In FY2022-23 the operation is projected to operate at a small deficit due to increased costs. The City is currently studying the rate structure in order to institute a rate increase for FY2023-24. 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 47% of total General Fund budgeted revenues and 34% of all revenues, and is budgeted at approximately \$9,517,252. This is higher than the prior year since this year assessed values for commercial properties increased significantly from the prior year.

Revenue Highlights(continued)

Referring to the chart on page 4, one can easily see that the local economy has continued to show improvements. Total tax revenues were \$6,031,910 in FY2013 and are projected to be \$9,517,252 for FY2022-23.

The second largest source of revenue is "Charges for Services", representing 20% of total budgeted revenues, is currently budgeted at approximately \$5,505,676, as opposed to \$6,033,350 last year. The decrease is due to the closure of the Golf Course for six months in FY22-23. 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 FY2022-23 Police budget reflects a 4.5% increase from the FY2021-22 budget, this increase is due to increased operating costs due to the inflationary pressures nationwide. Total budgeted salaries (excluding fringe benefits to the City's employees) for FY2022-23 are approximately \$11,116,874 or 39.6% of total budgeted expenditures for all funds. This represents an increase of \$500,009 (4.7%) over the FY2021-22 budgeted salaries of \$10,616,865. This increase is due to the 4% COLA for all General Employees, the 3% salary increase for Police Officers based on the new FOP contract, increase in minimum wage to \$11 per hour, and additions of a Code Enforcement Officer and a Chemical Applicator at the Golf Course.

FUND BALANCE

The FY2022-23 budget will use approx. \$318,762 of our unreserved General Fund balance in order to balance the budget.

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.

- Continued to urge the Florida legislature to pass legislation modifying the tourist development tax ("Bed Tax") to create a fair apportionment of related funding to municipalities in Miami-Dade County
- Approved a Resolution encouraging City staff, residents, individuals using or renting public facilities, and businesses to use environmentally-friendly practices, products, and reusable alternatives to single-use plastics and expanded polystyrene food service articles

ACCOMPLISHMENTS (continued)

- Used ARPA funding to hire two additional police officers increasing our total uniformed police force to 47 as well as the purchase of police vehicles and police equipment.
- Continued offering our residents vaccination and testing sites at the Community Center.
- Continued offering our residents food distribution events in conjunction with Farm Share and Rep. Bryan Avila.
- Continued our commitment to improve communications with residents through new and innovative programs on the City's social media sites.
- Approved the elimination on the "freeze" of benefits in the Police Pension Plan and entered into a Memorandum of Understanding with Fraternal Order of Police.
- Approved the Collective Bargaining Agreement with the Lieutenants Union for the inclusion of City of Miami Springs Police Lieutenants from 10/1/2021 through 9/30/2024.
- Worked with Council and the City Attorney in amending the Gateway Overlay District and establishing a parking fee.
- Applied for a TPO grant to perform a Master Parking Study for the city's Central Business District.
- Received a \$276,000 Resiliency grant from the State of Florida.

Some of the more significant accomplishments are:

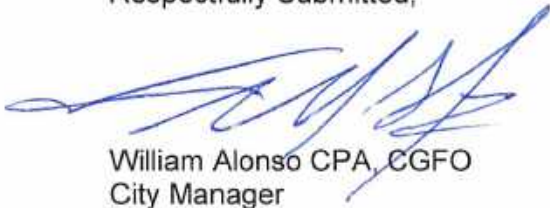
- Accepted State Appropriations of \$1,000,000 for the South Royal Poinciana Roadway Project and \$1.5 Million for the Oakwood/East Drive Stormwater and Road improvement projects.
- Accepted \$6.9 million in ARPA funding that along with the State Appropriations above have allowed the City to begin the design/construction phases of the \$5.5 million Oakwood/East Drive Stormwater and Road improvement projects as well as the \$2.7 million South Royal Poinciana Roadway Project.
- Continued the process of pursuing the Four City Annexation Application initiative.
- Worked with County elected officials in order to ensure that our City is not included as part of the RTZ ordinance being proposed by the County.
- Continued working with Council so that FDOT understands our concerns with both the Iron Triangle and the NW 36th Street expansion projects that they are considering along our NW 36th Street corridor.

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 control costs without reducing critical services to our residents. We are extremely proud of the fact that this budget proposal increases or maintains our current level of services for our residents, while reducing our millage rate to 6.9100. 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,



William Alonso CPA, CGFO
City Manager



Tammy Romero
Assistant City Manager

INTRODUCTION TO BUDGET PROCESS

**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2022-23**

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 2022-23**

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 Fund⁷
 - 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 FY2022-23.

- 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 2022-23**

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 2022-23**

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 2022-23**

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 2022-23**

-

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 FY2022-23. These funds, however, are included as part of the City's audited financial statements.

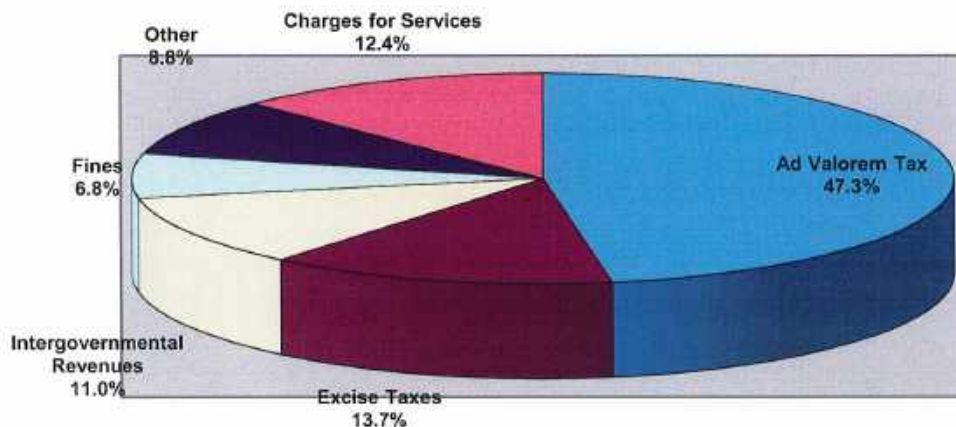
**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2022-23**

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

\$20,247,825



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 (47.3%) or approximately \$9.6 million, Excise Taxes which represent 13.7% or \$2.8 million, Charges for Services represents 12.4% or \$2.5 million, and Intergovernmental revenues which represent 11% or \$2.2 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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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 FY2022-23 projection is 9%.*

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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Major Revenue Sources: Governmental and Proprietary Funds

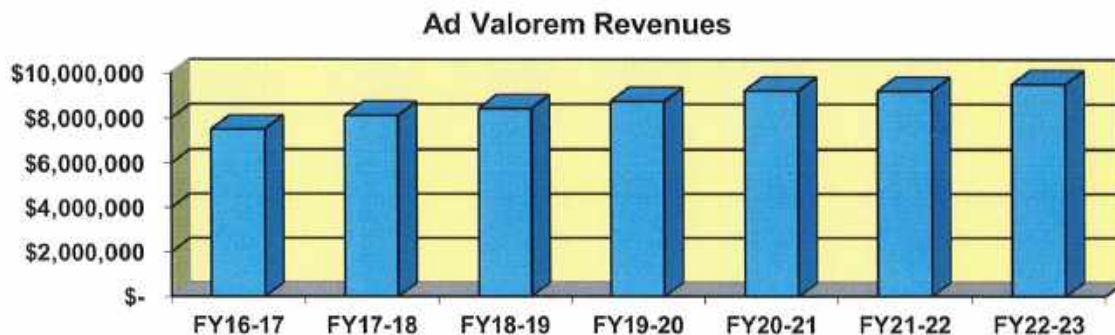
Ad Valorem Taxes

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 6.9100 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
22-23 (Est)	6.9100	\$9,517,252	3.90%
21-22(Est)	7.2095	\$9,160,406	-6.54%
20-21	7.3300	\$9,801,178	11.37%
19-20	7.3300	\$8,800,684	4.47%
18-19	7.3500	\$8,423,956	-0-%



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
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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

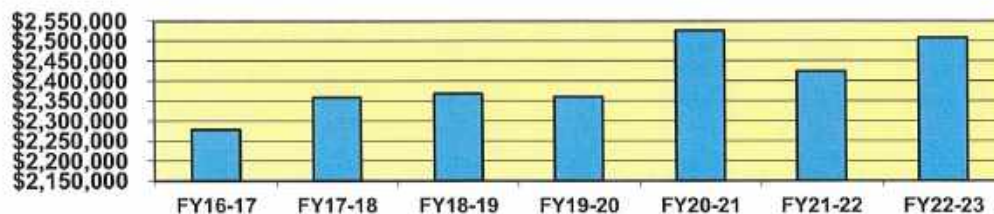
Methodology

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
22-23(Est)	\$2,508,840	3.5%
21-22(Est)	\$2,424,000	-4.07%
20-21	\$2,526,969	7.07%
19-20	\$2,360,086	-0.31
18-19	\$2,367,419	0.00%

Sanitation Revenues



**CITY OF MIAMI SPRINGS
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Major Revenue Sources: Governmental and Proprietary Funds

Stormwater Charges

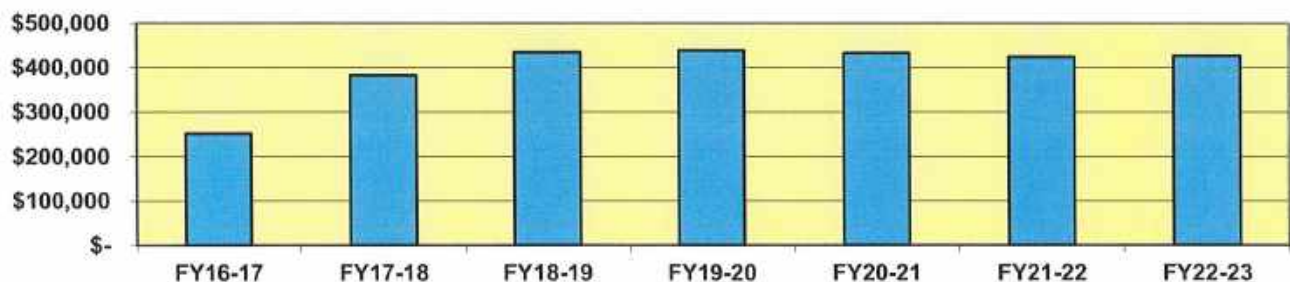
Description Charges paid by residents and businesses for stormwater mitigation. Stormwater charges are billed monthly on a flat rate basis. These revenues are accounted for in the Stormwater Fund (Proprietary Fund).

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. However, during FY17-18 stormwater fees were increased based on a rate study performed.

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

Fiscal Year	Charges	% Change
22-23(Est)	\$427,500	0.7%
21-22(Est)	\$424,500	-2.0%
20-21	\$433,214	-1.2%
19-20	\$438,558	0.1%
18-19	\$434,399	0.00%

Stormwater Revenues



**CITY OF MIAMI SPRINGS
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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.

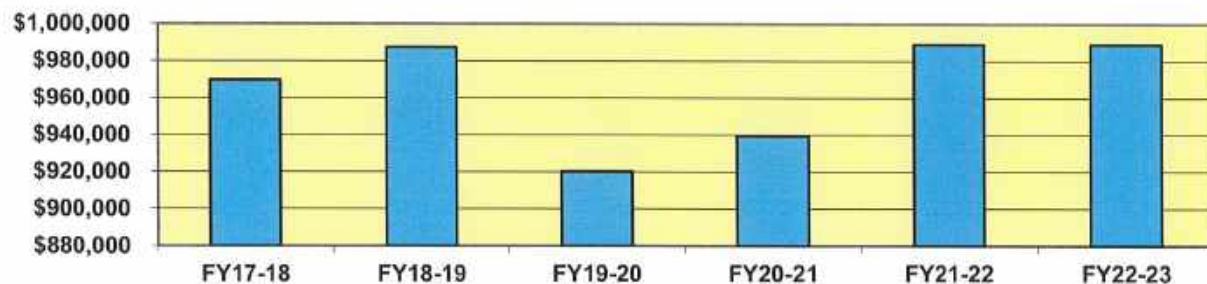
Forecast

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 are expected to increase slightly for FY20-21.

<u>Fiscal Year</u>	<u>Fund</u>	<u>% Change</u>
22-23 (Est)	\$989,000	0.00%
21-22(Est)	\$989,000	5.27%
20-21	\$939,458	2.11%*
19-20	\$920,053	-6.81%
18-19	\$987,311	0.00%

*Decrease due to COVID-19 pandemic

Franchise Fee Revenue



**CITY OF MIAMI SPRINGS
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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.

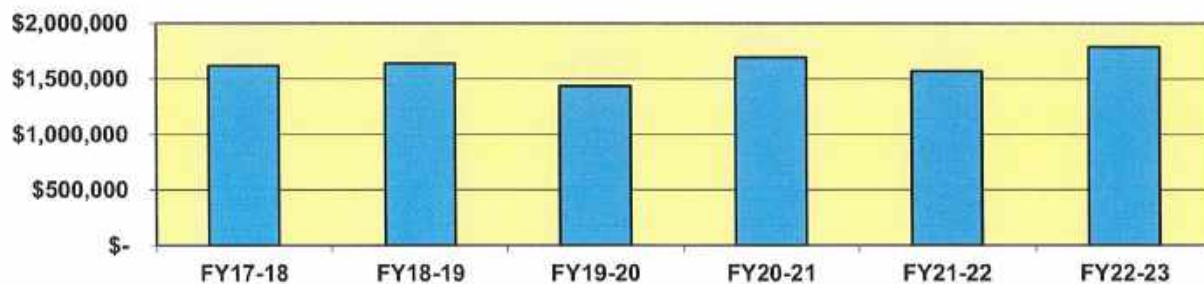
Forecast

Methodology This revenue is forecasted by the State of Florida.

Fiscal Year	Sales Tax proceeds	Local Gov	Total	% Change
		1/2 cent Sales tax		
22-23 (Est)	\$583,643	\$1,206,143	\$1,789,786	14.0%
21-22 (Est)	\$470,000	\$1,100,000	\$1,570,000	-7.41%
20-21	\$529,374	\$1,166,349	\$1,695,723	17.99%
19-20	\$469,372	\$ 967,813	\$1,437,185	-12.34%*
18-19	\$510,464	\$1,128,950	\$1,639,414	0.00%

*Decrease due to COVID-19 pandemic

State Shared Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
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Major Revenue Sources: Governmental and Proprietary Funds

Utility Services Taxes

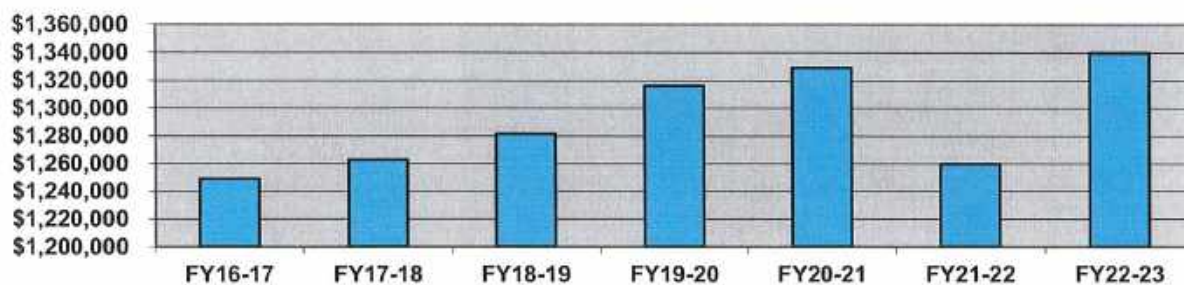
Description A tax levied on the purchase of electric, gas, propane, and water.

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
22-23 (Est)	\$1,340,000	6.35%
21-22 (Est)	\$1,260,000	-5.22%
20-21	\$1,329,338	1.0%
19-20	\$1,316,220	2.71%
18-19	\$1,281,487	0.00%

Utility Tax Revenues



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
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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.

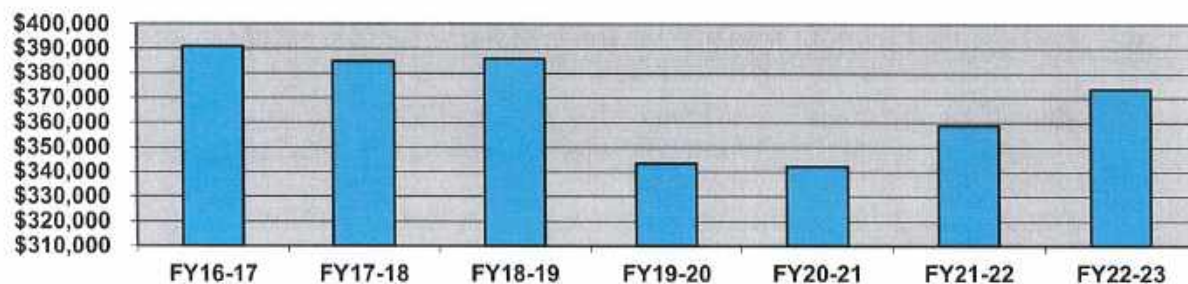
Forecast

Methodology This revenue is forecasted by the State of Florida.

Fiscal Year	Gas Tax	% Change
22-23 (Est)	\$373,602	4.07%
21-22 (Est)	\$359,002	4.94%
20-21	\$342,118	-0.39%*
19-20	\$343,468	-10.99%*
18-19	\$385,864	0.00%

*Decrease due to COVID-19 pandemic

Local Option Gas Tax



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
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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
22-23 (Est)	\$441,585	-9.88%
21-22 (Est)	\$490,000	2.52%
20-21	\$477,957	-2.97%*
19-20	\$492,563	-3.35%*
18-19	\$509,629	0.00%

*Decrease due to COVID-19 pandemic

Communications Tax



**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
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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 FY2022-23 a 4% COLA is being offered to all General employees. Uniformed Police will receive a 3% COLA increase per the terms of the negotiated union contract.
- 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 increase of 9% 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

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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
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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.

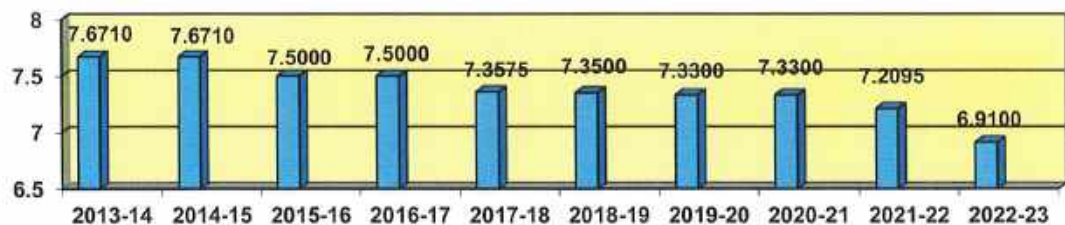
A cautious approach to personnel growth has been adopted since personnel-related costs account for approximately 63% of General Fund operating expenses. This budget reflects expenditure containment in response to the rising cost of personnel benefits, specifically health insurance costs.

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 FY2022-23 budget reduces the millage rate to 6.9100. This millage is approximately 31% of a total property tax bill.

Historical Millage Rates

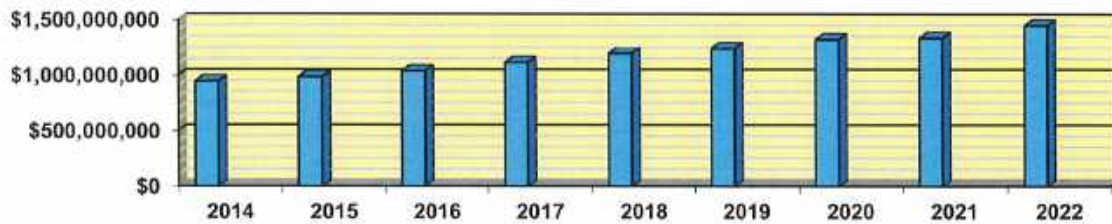


This graph illustrates the City's millage rates for the current and past nine years.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2022-23**

Budget Goals and Guidelines (continued)

Taxable Assessed Values



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

Components of Property Tax Bill	2021-22	2022-23	% Change
Miami Dade County Schools	6.0780	5.6740	(6.65%)
Environmental Protection	.1511	.1353	(1.05%)
South Florida Water Management	.1061	.0948	(1.07%)-
Florida Inland Navigational District	.0320	.0320	-0-
Miami Dade County Government Services	4.6669	4.6202	(1.00%)
Children's Trust	.5000	.5000	0-%
City of Miami Springs	7.2095	6.9100	(4.15%)
Fire and Rescue	2.4207	2.3965	(1.00%)
Library	.2840	.2812	(1.00%)

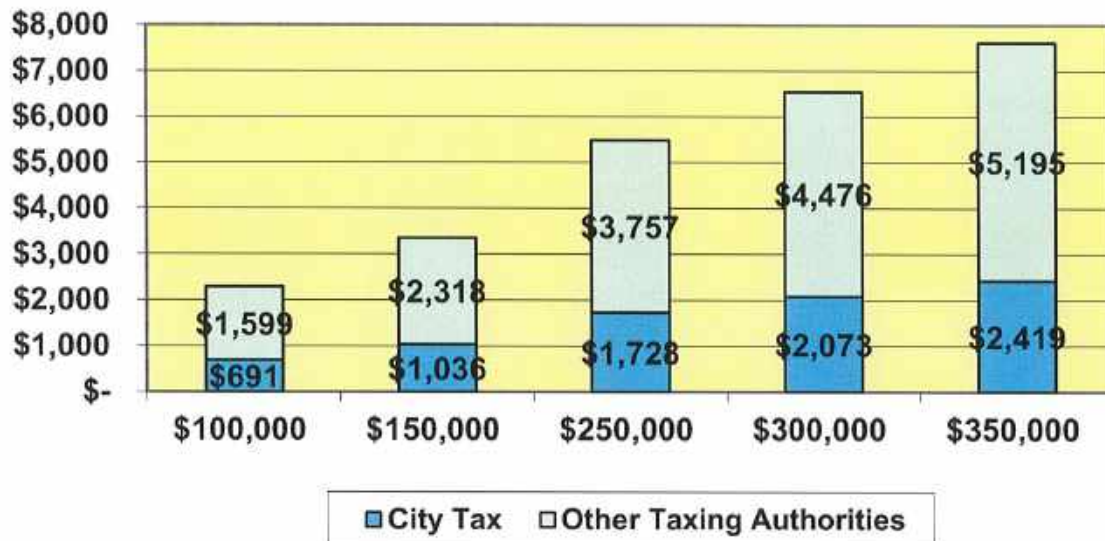
Voter Approved Debt Payments

School	.1800	.1650	(8.33%)
Miami Dade County	.5075	.4853	(4.37%)
Total Millage Rate	22.1358	21.2943	(3.80%)

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
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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 2022-23**

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 2022-23**

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 2022-23**

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 2022-23**

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 FY2022-23 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.

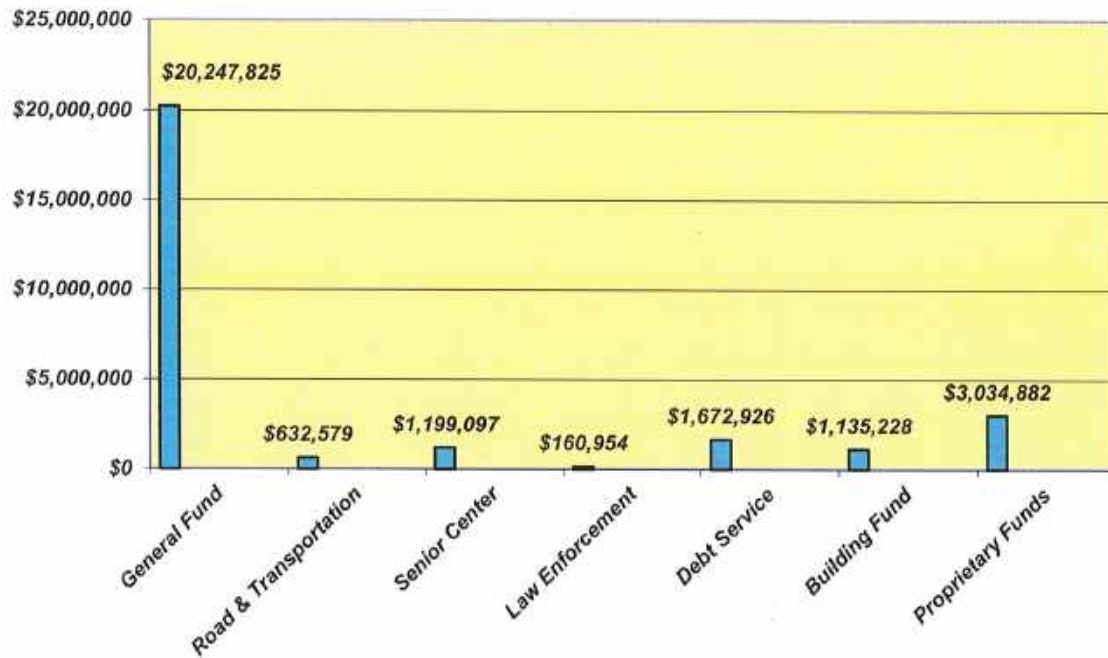
**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2022-23**

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 2022-23**

2022-23 BUDGET-EXPENDITURES BY FUND



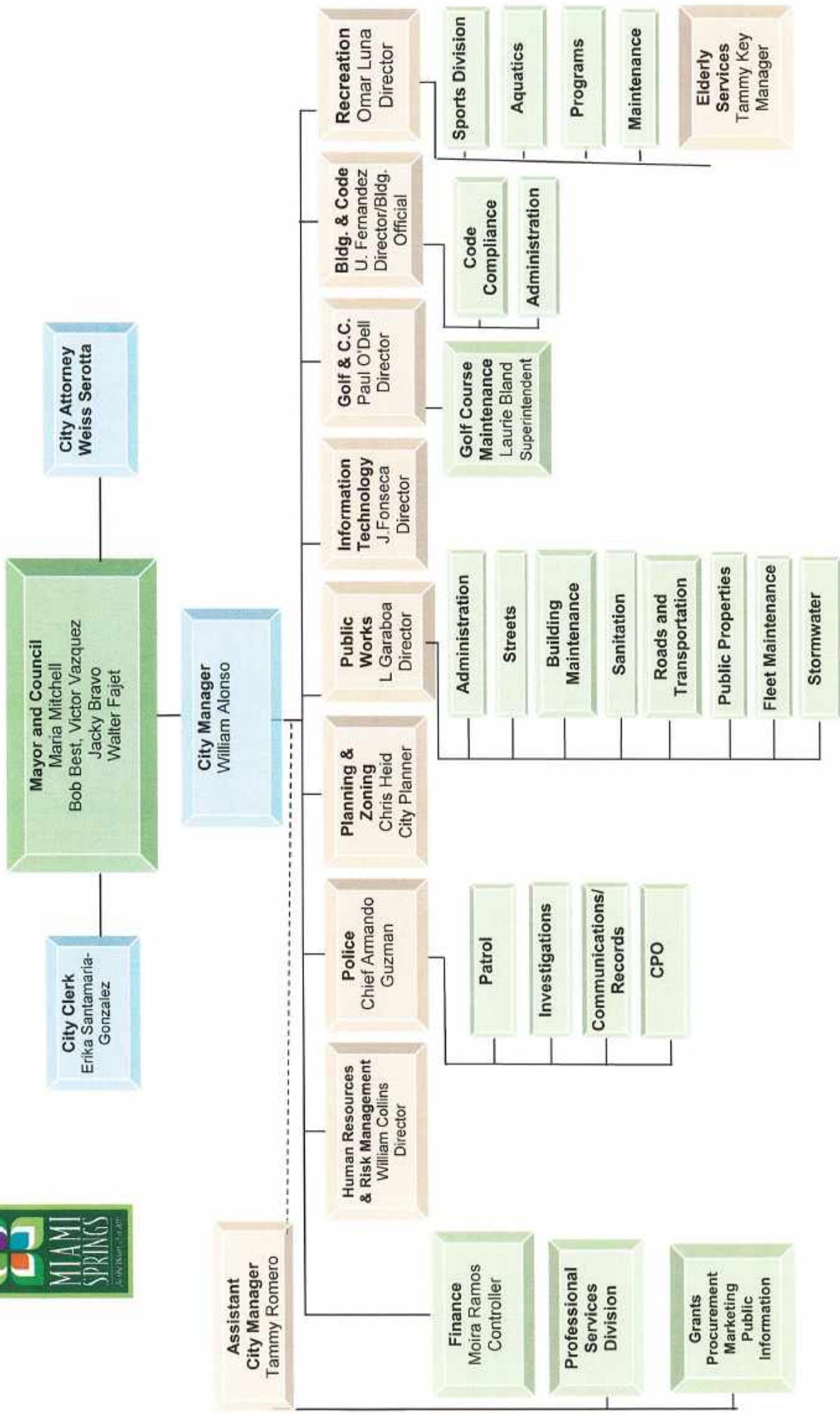
Budget Calendar

FY 2022-23 Budget Development Process & Tentative Timetable

DATE	ACTIVITY
May 3, 2022	City Manager holds initial budget preparation meeting with department heads & staff to distribute the FY2022-23 budget workbooks. Council Chambers
June 10, 2022	Last day for departments to submit their FY2022-23 budget request package including base, "wish-list" items, and revenue enhancement efforts or projects City receives preliminary taxable assessment for FY2022-23 from Property Appraiser.
June 13, 2022 thru June 17, 2022	Finance Department to review individual department budget submissions, meeting with Departments to fine tune and adjust submissions
June 20, 2022 thru June 24, 2022	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, 2022	City Manager's Office receives the 2022 <i>Certification of Taxable Values (DR-420)</i> from Miami-Dade County's Property Appraiser's office; simultaneously, the Miami Springs Finance Department prepares adjustments to city-wide budget presentation
Thursday, July 21, 2022	Miami Springs City Council meets in special session to set the cap rate for ad valorem property tax millage levels for operating & debt service for FY2022-23
July 31, 2022	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 11th, 2022 thru July 15th, 2022	Manager and Finance Director meet with any individual Councilmembers that have questions about the FY2022-2023 Proposed Budget
August 15th and 29th, 2022	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 FY2022-2023 - all tentative and to be scheduled by Council
On or about August 22, 2022	County Property Appraiser's Office mails out notices of proposed tax bills to all property owners in Miami Springs
On or about September 5th, 2022	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 12th, 2022	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 - 2022-23
Within 15 days of 1st hearing, Sept 23rd, 2022	Advertise the tentative millage and budgets; date, time and location for second public hearing in designated papers – Daily Business Review
Monday Sept 26th, 2022	Second of two public hearings on the 2022-23 operating budgets held at which point Council adopts the final millage rate and corresponding budgets
Within 3 days of 2nd hearing Wednesday Sept. 28th, 2022	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 <i>Certificate of Compliance [DR-487]</i> 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

2022 - 2023



POSITION CLASSIFICATION AND PAY PLAN
FISCAL YEAR 2022-23
CIVIL SERVICE/NON CIVIL SERVICE EMPLOYEES

POSITION	PAY GRADE	FY2022-23 PAY RANGE	
		MINIMUM	MAXIMUM
PRO SHOP CASHIER	7	22,880	32,448
PRO SHOP CLERK	8	27,720	41,100
MAINTENANCE WORKER I	8	27,720	41,100
CLERICAL ASSISTANT	9	28,468	42,213
REFUSE COLLECTOR	10	29,177	44,995
MAINTENANCE WORKER II	11	29,978	48,105
REFUSE TRUCK DRIVER	13	31,419	50,467
GOLF MAINTENANCE WORKER	13	31,419	50,467
GYM INSTRUCTOR	13	31,419	50,467
RECREATION MAINTENANCE WORKER	13	31,419	50,467
ADMINISTRATIVE ASSISTANT I	15	33,013	50,915
BUILDING SPECIALIST I	15	33,013	50,915
MATERIALS MANAGEMENT CLERK	15	33,013	50,915
POLICE ADMINISTRATIVE SPECIALIST I	15	33,013	50,915
RECREATION SPECIALIST	15	33,013	50,915
HEAD LIFEGUARD	15	33,013	50,915
AQUATIC SPECIALIST	15	33,013	50,915
SPECIAL EVENTS/PROGRAM SPECIALIST	15	33,013	50,915
HEAVY EQUIPMENT OPERATOR	15	33,013	50,915
ACCOUNTING SPECIALIST I	16	33,833	52,189
BUILDING MAINTENANCE TECHNICIAN	16	33,833	52,189
PUBLIC PROPERTIES FOREMAN	19	36,441	60,222
STREETS FOREMAN	19	36,441	60,222
AUTOMATED EQUIPMENT OPERATOR	19	36,441	60,222
BUILDING MAINTENANCE SPECIALIST	22	39,240	58,190
ADMINISTRATIVE ASSISTANT II	22	39,240	58,190
ACCOUNTING SPECIALIST II	22	39,240	58,190
ASSISTANT SENIOR CENTER MANAGER	22	39,240	58,190
BUILDING SPECIALIST II	22	39,240	58,190
ASSISTANT TO THE CITY CLERK	22	39,240	58,190
PROCUREMENT SPECIALIST	22	39,240	58,190
POLICE DISPATCHER-TRAINEE	23	40,164	60,246
RECREATION COORDINATOR	24	41,230	61,970
AQUATIC COORDINATOR	24	41,230	61,970
BUILDING SPECIALIST III	24	41,230	61,970
RECREATION MAINTENANCE SUPERVISOR	24	41,230	61,970
POLICE ADMINISTRATIVE SPECIALIST II	24	41,230	61,970
ADMINISTRATIVE ASSISTANT III	24	41,230	61,970
GOLF MAINTENANCE MECHANIC	24	41,230	61,970
SANITATION FOREMAN	24A	41,230	66,618
ADMINISTRATIVE ASSISTANT TO THE CHIEF OF POLICE	25	42,270	63,417
PRO SHOP/OUTSIDE SERVICES MANAGER	25	42,270	63,417
GOLF MAINTENANCE SUPERVISOR/FOREMAN	25	42,270	63,417
POLICE DISPATCHER I	25	42,270	63,417
ACCOUNTING SPECIALIST III	26	44,384	66,588
HUMAN RESOURCES SPECIALIST II	26	44,384	66,588
ATHLETIC SUPERVISOR	26	44,384	66,588
POLICE ADMINISTRATIVE SPECIALIST III	26	44,384	66,588
POLICE DISPATCHER II	26	44,384	66,588
CODE COMPLIANCE OFFICER	27	44,852	67,056
POLICE COMMUNICATIONS SUPERVISOR	28	45,510	67,483
AQUATIC SUPERVISOR	28	45,510	67,483
* DEPUTY CITY CLERK	29	46,244	68,006
PUBLIC INFO & PROF SERVICES SPECIALIST	29	46,244	68,006
PUBLIC WORKS OPERATIONS MANAGER	31	50,794	75,902
SPECIAL EVENTS/PROGRAMS SUPERVISOR	31	50,794	75,902
* ASSISTANT IT MANAGER	31	50,794	75,902
SENIOR PROCUREMENT OFFICER	34	54,236	79,066
POLICE OFFICER- RECRUIT	37	56,829	84,281
POLICE NETWORK ADMINISTRATOR	37	56,829	84,281
* GRANT WRITER & PUBLIC INFORMATION SPECIALIST	37	56,829	84,281
* SENIOR CENTER MANAGER	39	58,448	86,391
* ASSISTANT PUBLIC WORKS DIRECTOR	40	60,001	88,983
* CITY PLANNER	44	66,226	98,219
* HUMAN RESOURCES DIRECTOR/RISK MANAGER	45	67,884	103,693
* GOLF SUPERINTENDENT	45	67,884	103,693
* CONTROLLER	46	77,863	113,215
* INFORMATION TECHNOLOGY DIRECTOR	46	77,863	113,215
* GOLF & COUNTRY CLUB DIRECTOR	49	86,626	115,500
* RECREATION DIRECTOR	49	86,626	115,500
* PUBLIC WORKS DIRECTOR	49	86,626	115,500
* CITY CLERK	49	86,626	115,500
* POLICE CAPTAIN	49P	104,712	145,292
* FINANCE DIRECTOR	50	90,203	135,306
* ASSISTANT CITY MANAGER	50	90,203	135,306
* BUILDING OFFICIAL & CODE COMPLIANCE DIRECTOR	50A	90,203	136,672
* CHIEF OF POLICE	50P	111,153	159,011
* NON CIVIL SERVICE			

**ANALYSIS, GRAPHICS, AND SUPPLEMENTARY
INFORMATION**

BUDGET SUMMARY FOR FISCAL YEAR 2022-23 ALL FUNDS

	2019-20 Actual	2020-21 Actual	2021-2022 Amended Budget	2022-23 Budget	% of Total	% Change from 2021-22
BEGINNING BALANCE	13,364,181	8,948,058	5,769,313	4,262,737		
REVENUES/SOURCES						
Taxes	8,800,684	9,801,177	9,210,406	9,567,252	35.2%	3.9%
Franchise Fees	920,053	939,458	989,000	989,000	3.6%	0.0%
Utility Taxes	1,808,784	1,808,784	1,750,000	1,781,585	6.6%	1.8%
Licenses and Fees	901,625	901,625	1,116,200	200,000	0.7%	-82.1%
Intergovernmental Revenues	4,184,409	4,184,409	3,387,988	3,687,005	13.6%	8.8%
Charges for Services	2,200,692	2,200,692	3,164,350	3,332,386	12.3%	5.3%
Fines and Forfeitures	894,414	894,414	756,817	1,372,526	5.1%	81.4%
Interest Income	67,438	65,110	38,000	38,000	0.1%	0.0%
Miscellaneous	344,195	344,195	383,690	363,800	1.3%	-5.2%
Interfund Transfers	1,650,778	1,650,778	2,881,602	2,407,882	8.9%	-16.4%
Sanitation Charges	2,343,729	2,526,915	2,424,000	2,508,840	9.2%	3.5%
Stormwater Charges	438,558	433,214	424,000	427,000	1.6%	0.7%
Debt proceeds	555,419	555,419	105,000	500,000	1.8%	376.2%
Total Revenues/Sources	25,110,778	26,306,190	26,631,053	27,175,277	100.0%	2.0%
EXPENDITURES/USES						
General Government	2,317,710	2,317,710	3,273,498	2,799,352	10.0%	-14.5%
Public Safety	8,255,651	8,255,651	9,265,160	9,612,805	34.2%	3.8%
Public Services	3,012,471	3,012,471	2,811,996	2,885,052	10.3%	2.6%
Recreation & Culture	9,837,306	9,837,306	6,150,499	6,194,132	22.1%	0.7%
Debt Service	1,410,344	1,410,344	1,699,061	1,679,260	6.0%	-1.2%
Transfers to other funds	1,650,778	1,650,778	1,963,417	1,884,341	6.7%	-4.0%
Sanitation Services	2,562,974	2,572,582	2,565,365	2,601,729	9.3%	1.4%
Stormwater Services	479,667	428,093	408,634	426,820	1.5%	4.5%
Total Expenditures/Uses	29,526,901	29,484,935	28,137,629	28,083,491	100.0%	-0.2%
Excess(Deficit) of revenues over expenditures	(4,416,123)	(3,178,745)	(1,506,576)	(908,214)		
ENDING BALANCE	8,948,058	5,769,313	4,262,737	3,354,523		

BUDGET SUMMARY FOR FISCAL YEAR 2022-23 ALL GOVERNMENTAL FUNDS

	2019-20 Actual	2020-21 Actual	2021-22 Amended Budget	2022-23 Budget	% of Total	% Change from 2021-22
BEGINNING BALANCE	11,610,530	7,452,379	4,314,126	2,947,853		
REVENUES/SOURCES						
Taxes	8,800,684	9,801,177	9,210,406	9,567,252	39.5%	3.9%
Franchise Fees	920,053	939,458	989,000	989,000	4.1%	0.0%
Utility Taxes	1,808,784	1,808,784	1,750,000	1,781,585	7.4%	1.8%
Licenses and Fees	901,625	901,625	1,116,200	200,000	0.8%	-82.1%
Intergovernmental Revenues	4,184,409	4,184,409	3,387,988	3,687,005	15.2%	8.8%
Charges for Services	2,200,692	2,200,692	3,164,350	3,332,386	13.7%	5.3%
Fines and Forfeitures	894,414	894,414	756,817	1,372,526	5.7%	81.4%
Interest Income	65,056	65,056	37,500	37,500	0.2%	0.0%
Miscellaneous	344,195	344,195	383,690	363,800	1.5%	-5.2%
Interfund Transfers	1,650,778	1,650,778	2,881,602	2,407,882	9.9%	-16.4%
Proceeds from Debt	555,419	555,419	105,000	500,000	0.0%	0.0%
Total Revenues	22,326,109	23,346,007	23,782,553	24,238,937	100.0%	1.9%
EXPENDITURES/USES						
General Government	2,317,710	2,317,710	3,273,498	2,799,352	11.2%	-14.5%
Public Safety	8,255,651	8,255,651	9,265,160	9,612,805	38.4%	3.8%
Public Services	3,012,471	3,012,471	2,811,996	2,885,052	11.5%	2.6%
Recreation & Culture	9,837,306	9,837,306	6,150,499	6,194,132	24.7%	0.7%
Debt Service	1,410,344	1,410,344	1,684,257	1,672,926	6.7%	-0.7%
Transfers to other funds	1,650,778	1,650,778	1,963,417	1,884,341	7.5%	-4.0%
Total Expenditures	26,484,260	26,484,260	25,148,826	25,048,609	100.0%	-0.4%
Excess(Deficit) of revenues over expenditures	(4,158,151)	(3,138,253)	(1,366,273)	(809,672)		
ENDING BALANCE	7,452,379	4,314,126	2,947,853	2,138,181		

CITY OF MIAMI SPRINGS
BUDGET SUMMARY FY 2022-23

	Actual FY20-21	Amended Budget FY21-22	Adopted Budget FY22-23	% Increase (Decrease) From FY 21-22 Budget
<u>General Fund:</u>				
Budgeted Revenues	\$ 19,427,493	\$ 19,529,672	\$ 19,929,062	2.0%
Budgeted Expenditures	(18,157,580)	(20,115,353)	(20,247,825)	0.7%
Excess(deficit) revenues over exp	1,269,913	(585,681)	(318,762)	
Decrease(increase)in fund balance	(1,269,913)	585,681	318,762	
	\$ -	\$ -	\$ -	
<u>Law Enforcement</u>				
Budgeted Revenues	\$ 86,457	\$ 1,500	\$ 1,500	0.0%
Budgeted Expenditures	(109,943)	(158,407)	(160,954)	1.6%
Excess(deficit) revenues over exp	\$ (23,486)	\$ (156,907)	\$ (159,454)	
<u>Road & Transportation</u>				
Budgeted Revenues	660,811	626,885	\$ 648,000	3.4%
Budgeted Expenditures	(453,989)	(628,868)	(632,579)	0.6%
Excess(deficit) revenues over exp	\$ 206,822	\$ (1,983)	\$ 15,421	
<u>Elderly Services</u>				
Budgeted Revenues	748,749	1,023,039	\$ 1,196,899	17.0%
Budgeted Expenditures	(748,749)	(1,023,039)	(1,199,097)	17.2%
Excess(deficit) revenues over exp	\$ -	\$ 0	\$ (2,197)	
<u>Debt Service</u>				
Budgeted Revenues	1,677,217	1,684,257	\$ 1,672,926	-0.7%
Budgeted Expenditures	(1,677,217)	(1,684,257)	(1,672,926)	-0.7%
Excess(deficit) revenues over exp	\$ -	\$ -	\$ -	
<u>Capital Projects Fund</u>				
Budgeted Revenues	\$ 3,635,770	\$ -	\$ -	0.0%
Budgeted Expenditures	(449,697)	(485,526)	-	-100.0%
Excess(deficit) revenues over exp	\$ 3,186,073	\$ (485,526)	\$ -	
<u>Building Fund</u>				
Budgeted Revenues	\$ 1,172,953	\$ 917,200	\$ 850,550	0.0%
Budgeted Expenditures	(964,093)	(1,120,689)	(1,135,228)	0.0%
Excess(deficit) revenues over exp	\$ 208,860	\$ (203,489)	\$ (284,678)	
<u>Total Governmental</u>				
Budgeted Revenues	\$ 27,409,450	\$ 23,782,553	\$ 24,298,938	2.2%
Budgeted Expenditures	(22,561,268)	(25,216,139)	(25,048,609)	-0.7%
Excess(deficit) revenues over exp	4,848,182	(1,433,586)	(749,670)	

BUDGET SUMMARY FOR FISCAL YEAR 2022-23 GENERAL FUND

	2019-20 Actual	2020-21 Actual	2021-22 Amended Budget	2022-23 Budget	% of Total	% Change from 2021-22
BEGINNING BALANCE	5,284,143	5,135,448	6,405,361	5,819,680		
REVENUES/SOURCES						
Taxes	8,800,684	9,801,177	9,210,406	9,567,252	48.0%	3.9%
Franchise Fees	920,053	939,458	989,000	989,000	5.0%	0.0%
Utility Taxes	1,808,784	1,807,295	1,750,000	1,781,585	8.9%	1.8%
Licenses and Fees	127,440	140,447	199,000	200,000	1.0%	0.5%
Intergovernmental Revenues	2,102,560	2,412,939	2,255,407	2,226,388	11.2%	-1.3%
Charges for Services	2,162,870	3,187,535	3,144,350	2,512,300	12.6%	-20.1%
Fines and Forfeitures	744,036	792,840	756,817	1,372,526	6.9%	81.4%
Interest Income	42,767	13,092	36,000	36,000	0.2%	0.0%
Miscellaneous	303,761	332,710	362,690	335,800	1.7%	-7.4%
Interfund Transfers	-	-	721,002	408,210	2.0%	-43.4%
Proceeds from Debt	555,419	-	105,000	500,000	2.5%	376.2%
Total Revenues	17,568,374	19,427,493	19,529,672	19,929,062	100.0%	2.0%
EXPENDITURES/USES						
General Government	2,310,685	2,564,826	2,787,972	2,799,352	13.8%	0.4%
Public Safety	7,194,836	7,340,149	8,327,487	8,724,833	43.1%	4.8%
Public Services	2,496,414	2,334,864	2,250,440	2,252,473	11.1%	0.1%
Recreation & Culture	4,134,398	4,182,225	5,127,460	4,995,036	24.7%	-2.6%
Transfers to other funds	1,580,736	1,735,516	1,621,994	1,476,131	7.3%	-9.0%
Total Expenditures	17,717,069	18,157,580	20,115,353	20,247,825	100.0%	0.7%
Increase(appropriated) fund balance	(148,695)	1,269,913	(585,681)	(318,762)		
ENDING BALANCE	5,135,448	6,405,361	5,819,680	5,500,917		

BUDGET SUMMARY FOR FISCAL YEAR 2022-23 ALL ENTERPRISE FUNDS

	2019-20 Actual	2020-21 Actual	2021-22 Amended Budget	2022-23 Budget	% of Total	% Change from 2021-22
BEGINNING NET ASSETS BALANCE	1,753,651	1,509,654	1,469,162	1,296,868		
REVENUES/SOURCES						
Charges for services	2,782,287	2,960,129	2,848,000	2,935,840	100.0%	3.1%
Interest Income	2,382	54	500	500	0.0%	0.0%
Misc revenues	13,975	-	-	-	0.0%	0.0%
Total Revenues	2,798,644	2,960,183	2,848,500	2,936,340	100.0%	3.1%
EXPENDITURES/USES						
Administrative costs	1,360,704	1,234,669	1,396,680	1,413,958	46.5%	1.2%
Operations and maintenance	523,308	535,608	531,810	530,673	17.4%	-0.2%
Disposal and recycling costs	840,233	891,004	780,500	820,000	27.0%	5.1%
Depreciation and amortization	315,671	338,522	297,000	270,251	8.9%	-9.0%
Interest Expense	2,725	872	14,804	6,334	0.2%	-57.2%
Total Expenditures/uses	3,042,641	3,000,675	3,020,794	3,041,216	100.0%	0.7%
Excess(Deficit) of revenues over expenditures	(243,997)	(40,492)	(172,294)	(104,876)		
ENDING NET ASSETS BALANCE	1,509,654	1,469,162	1,296,868	1,191,991		

CITY OF MIAMI SPRINGS
ENTERPRISE FUND BUDGET SUMMARY FY 2022-23

	Actual	Amended	Adopted	% Increase
	<u>FY20-21</u>	<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>
		<u>FY21-22</u>	<u>FY22-23</u>	<u>From FY 21-22</u>
				<u>Budget</u>
<u>Sanitation</u>				
Revenues/Sources	\$ 2,526,969	\$ 2,424,000	\$ 2,508,840	4%
Operating Expenses	(2,393,225)	(2,408,365)	(2,477,812)	3%
Operating Profit(Loss)	133,744	15,635	31,028	98%
Depreciation	(179,357)	(157,000)	(130,251)	-17%
Net Income(loss)	\$ (45,613)	\$ (141,365)	\$ (99,223)	
<u>Stormwater</u>				
Revenues/Sources	\$ 433,214	\$ 424,500	\$ 427,500	1%
Operating Expenses	(268,908)	(268,634)	(286,820)	7%
Operating Profit(Loss)	164,306	155,866	140,680	-10%
Depreciation	(159,165)	(140,000)	(140,000)	0%
Net Income(loss)	\$ 5,141	\$ 15,866	\$ 680	
<u>Total Enterprise</u>				
Revenues/Sources	\$ 2,960,183	\$ 2,848,500	\$ 2,936,340	3%
Operating Expenses	(2,662,133)	(2,676,999)	(2,764,631)	3%
Operating Profit(Loss)	298,050	171,501	171,709	0%
Depreciation	(338,522)	(297,000)	(270,251)	-9%
Net Income(loss)	\$ (40,472)	\$ (125,499)	\$ (98,542)	

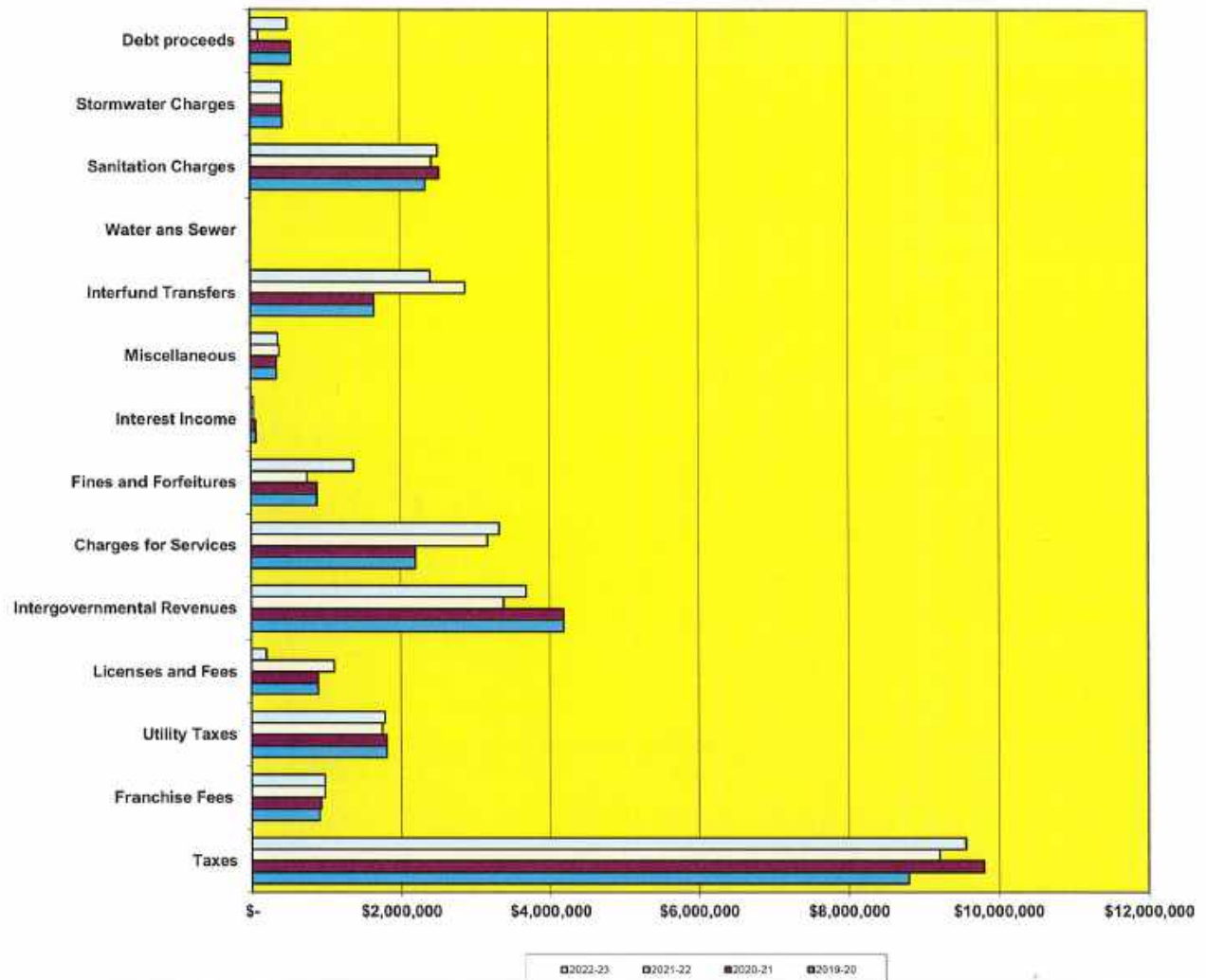
<p align="center">CITY OF MIAMI SPRINGS BUDGETED REVENUE FY 2022-23</p>
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GENERAL FUND	\$20,247,825
SPECIAL REVENUE FUNDS:	
<u>Road and Transportation Fund</u>	
People's Transportation Tax	620,000
Misc Funds	28,000
Total Road and Transportation	648,000
Law Enforcement Trust Fund	1,500
Building Operations Fund	850,550
Elderly Services (including \$326,746 in transfers from the General Fund)	1,199,097
Total Special Revenue Funds	2,699,147
Debt Service Fund	1,672,926
ENTERPRISE FUNDS:	
<u>Sanitation Fund</u>	
Residential/Recycling/Bulk	2,508,840
Appropriated Fund Balance	-
Total Sanitation Fund	2,508,840
<u>Stormwater Fund</u>	
Residential/Commercial/Industrial Fees	427,000
Misc Income	500
Appropriated Fund Balance	-
Total Stormwater Fund	427,500
Total All Funds	\$ 27,556,238

CITY OF MIAMI SPRINGS
LISTING OF TOP EXPENDITURES - ALL FUNDS

	<u>FY2021-22</u> <u>Amended Budget</u>	<u>FY2022-23</u> <u>Budget</u>	<u>% of Total</u>	<u>% of Change</u> <u>From FY2021-22</u>
Salaries	\$ 10,616,865	\$ 11,116,874	39.6%	4.7%
Health Insurance Benefits	1,560,340	1,644,930	5.9%	5.4%
Pension costs	881,136	882,715	3.1%	0.2%
Workmens Comp	387,899	271,050	1.0%	-30.1%
Other Employee Benefits	813,567	851,768	3.0%	4.7%
Total Salaries & Benefits	14,259,807	14,767,336	52.6%	3.6%
Capital Expenditures	617,723	351,300	1.3%	-43.1%
Debt Service Payments	1,684,257	1,672,926	6.0%	-0.7%
Depreciation/Amortization	297,000	270,251	1.0%	-9.0%
Operating Supplies/Uniforms	1,141,284	1,203,583	4.3%	5.5%
Contractual Services	2,415,562	2,412,773	8.6%	-0.1%
Waste Disposal	780,500	820,000	2.9%	5.1%
Transfers to other funds	463,482	326,746	1.2%	-29.5%
Liability insurance	502,087	637,871	2.3%	27.0%
Professional Fees	461,112	507,107	1.8%	10.0%
Management fee paid by enterprise funds	530,000	530,000	1.9%	0.0%
Fleet Maintenance	467,944	492,600	1.8%	5.3%
Repairs and Maintenance	802,104	803,800	2.9%	0.2%
Other Misc Expenses	2,026,936	3,287,197	11.7%	62.2%
Total Budgeted Expenditures(All Funds)	26,449,797	28,083,491	100.0%	6.2%

Revenues All Funds



EXPENDITURE CATEGORY MATRIX FOR FY2022-23 BUDGET

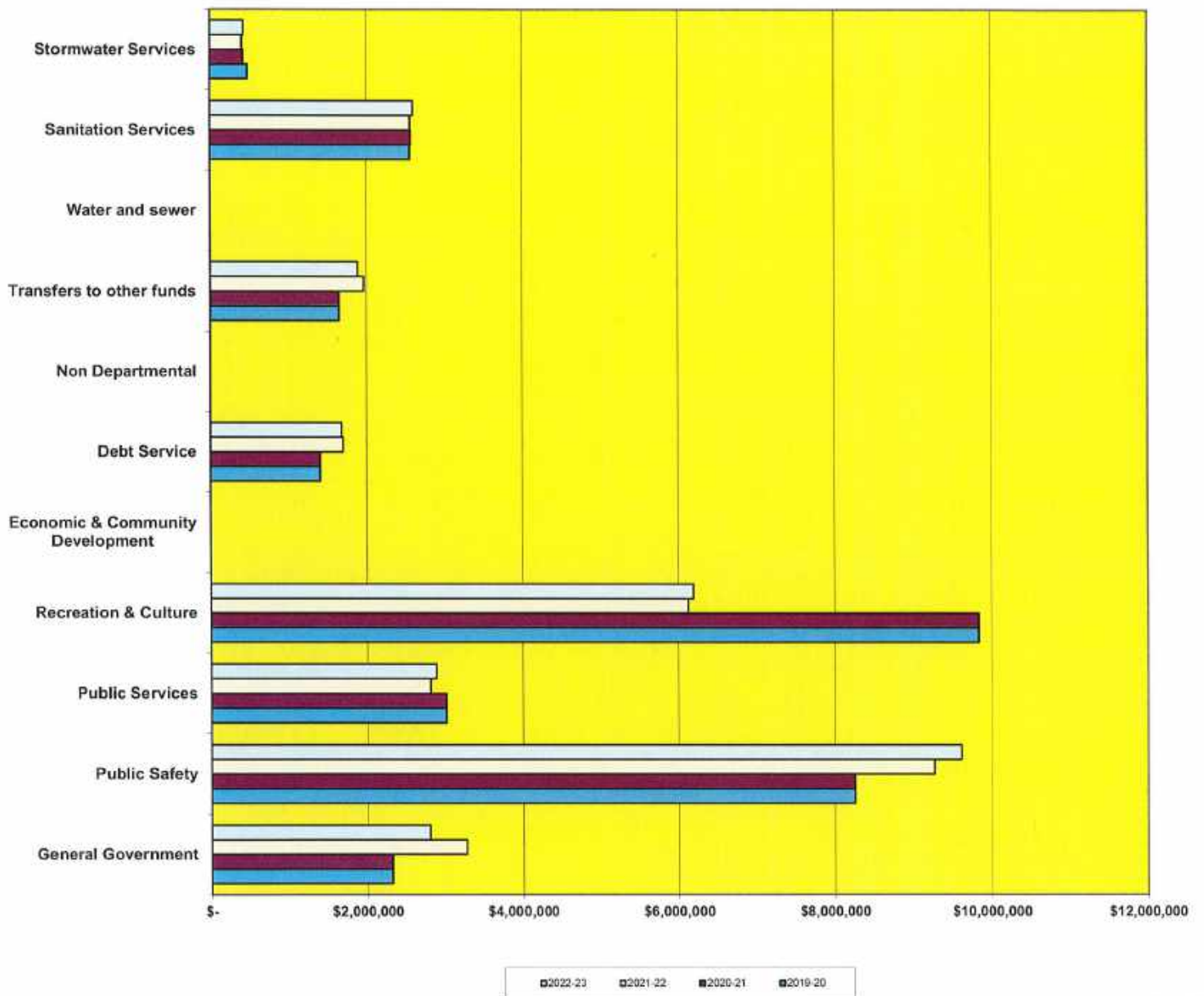
Allocation of Expenditures	Personnel Services	Expenditure/ Expenses	Capital Outlay	Debt Service	Other Uses	Total
General Fund						
Mayor & City Council	34,312	148,820	-	-	-	183,132
Office of the City Manager	321,853	108,099	-	-	-	429,952
Office of the City Clerk	268,218	77,388	-	-	-	345,606
Office of the City Attorney	-	236,722	-	-	-	236,722
Human Resource Department	218,171	112,000	-	-	-	330,171
Finance /Budget	601,356	164,072	-	-	-	765,428
IT Department	209,456	207,926	-	-	-	417,383
Planning Department	84,084	6,873	-	-	-	90,957
Police Department	7,007,365	1,202,059	176,300	-	-	8,385,724
Police - School Guards	28,033	700	-	-	-	28,733
Code Compliance	272,916	37,460	-	-	-	310,376
Public Services - Administration	417,242	68,388	-	-	-	485,630
Public Services - Streets	124,798	254,177	-	-	-	378,975
Public Services - Properties	591,161	324,629	-	-	12,500	928,290
Public Services - Building Maintenance	134,683	284,396	-	-	-	419,078
Public Services - Fleet Maintenance	-	40,500	-	-	-	40,500
Recreation	939,601	732,301	95,000	-	38,853	1,805,755
Aquatics	479,857	176,132	30,000	-	-	685,989
Tennis	-	22,400	25,000	-	-	47,400
Park Maintenance	130,010	257,591	25,000	-	-	412,601
Golf-Administration	-	14,093	-	-	-	14,093
Golf-Pro Shop	421,340	224,885	-	-	-	646,225
Golf-Maintenance	414,027	820,792	-	-	148,154	1,382,972
Transfers to other funds	-	-	-	-	1,476,131	1,476,131
General Fund Total	12,698,483	5,522,404	351,300	-	1,675,637	20,247,825
% of General Fund	62.7%	27.3%	1.7%	0.0%	8.3%	100.0%
Road and Transportation Fund						
Streets & Sidewalks-Maintenance	72,554	560,025	-	-	-	632,579
Streets & Sidewalks-Infrastructure	-	-	-	-	-	-
Road & Transportation Fund Total	72,554	560,025	-	-	-	632,579
% of Road & Transportation	11.5%	88.5%	0.0%	0.0%	0.0%	100.0%
Senior Center fund						
Social Services	522,508	676,589	-	-	-	1,199,097
Senior Center Total	522,508	676,589	-	-	-	1,199,097
% of Senior Center	43.6%	56.4%	0.0%	0.0%	0.0%	100.0%
Building Department						
Public Safety	606,557	528,672	-	-	-	1,135,228
Building Department Total	606,557	528,672	-	-	-	1,135,228
% of Building Department	53.4%	46.6%	0.0%	0.0%	0.0%	100.0%
Debt Service						
General Debt Service	-	-	-	1,672,926	-	1,672,926
Debt Service Total	-	-	-	1,672,926	-	1,672,926
% of Debt Service	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%

EXPENDITURE CATEGORY MATRIX FOR FY2022-23 BUDGET

Allocation of Expenditures	Personnel Services	Expenditure/ Expenses	Capital Outlay	Debt Service	Other Uses	Total
Sanitation Fund						
Garbage and Trash Collection	769,718	1,362,011	-	6,334	470,000	2,608,063
Sanitation Fund Total	769,718	1,362,011	-	6,334	470,000	2,608,063
% of Sanitation	29.5%	52.2%	0.0%	0.2%	18.0%	100.0%
Stormwater Fund						
Stormwater services	114,240	252,580	-	-	80,000	426,820
Stormwater Fund Total	114,240	252,580	-	-	80,000	426,820
% of Stormwater	26.8%	59.2%	0.0%	0.0%	14.1%	100.0%
Law Enforcement Fund						
Treasury & Justice Confiscated	-	160,954	-	-	-	160,954
Law Enforcement Fund Total	-	160,954	-	-	-	160,954
% of Law Enforcement	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
TOTAL 2022-23 BUDGET	14,784,080	9,083,234	351,300	1,679,260	2,205,637	28,083,491
% OF TOTAL 2022-23 BUDGET	52.6%	32.3%	1.3%	6.0%	7.9%	100.0%

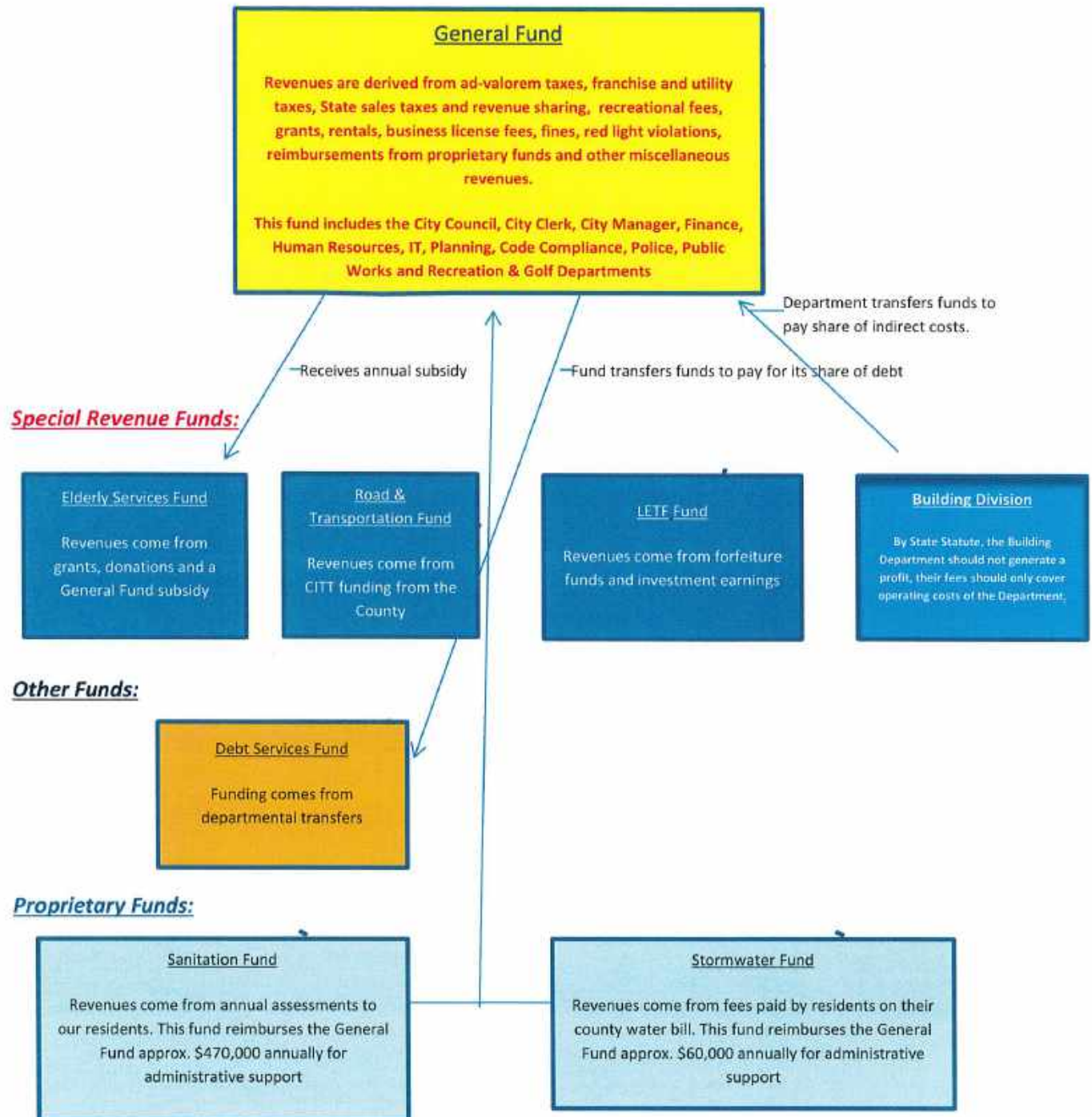
Note: The following funds are not detailed in the Expenditure Category Matrix because they do not have a Proposed 2018-19 Budget: Capital Projects Fund, Hurricane Fund, Grants Fund, and the Police Grants fund.

Expenditures All Funds



CITY OF MIAMI SPRINGS
PERSONNEL COMPARISON BY DEPARTMENT
Final

	FY 2020-21		FY 2021-22		FY 2022-23		Increase(decrease) from FY 2021-22	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Office of the City Manager	1.75	-	1.75	-	1.75	-	-	-
Office of the City Clerk	2.75	-	2.75	-	2.75	-	-	-
Human Resource Department	2.00	-	2.00	-	2.00	-	-	-
Finance & Budget Department	3.25	1.00	3.25	1.00	3.25	1.00	-	-
Finance-Professional Services	2.50	-	3.50	-	3.50	-	-	-
IT Department	2.00	-	2.00	-	2.00	-	-	-
Planning Department	1.25	-	1.25	-	1.25	-	-	-
Police Department	57.00	8.00	58.00	8.00	59.00	8.00	1.00	-
Building Department	4.80	-	5.80	-	5.80	-	-	-
Code Compliance	2.20	-	2.20	-	3.20	-	1.00	-
Public Services- Administration	5.00	-	6.00	-	6.00	-	-	-
Public Services - Streets	3.00	-	3.00	-	2.00	-	(1.00)	-
Public Services - Properties	12.00	-	12.00	-	11.00	-	(1.00)	-
Public Services - Building Maintenance	2.00	-	2.00	-	2.00	-	-	-
Recreation	6.00	43.00	6.00	43.00	6.00	43.00	-	-
Aquatics	2.00	25.00	2.00	25.00	2.00	25.00	-	-
Park Maintenance	1.00	-	1.00	-	1.00	-	-	-
Golf Course-Pro Shop	4.00	17.00	4.00	17.00	4.00	17.00	-	-
Golf Course-Maintenance	4.00	-	4.00	-	5.00	-	1.00	-
Road & Transportation Fund	1.00	-	1.00	-	1.00	-	-	-
Senior Center	3.00	15.00	3.00	15.00	3.00	15.00	-	-
Sanitation Fund	11.00	-	11.00	-	11.00	-	-	-
Stormwater Fund	2.00	-	2.00	-	2.00	-	-	-
TOTAL PERSONNEL	135.50	109.00	139.50	109.00	140.50	109.00	1.00	-

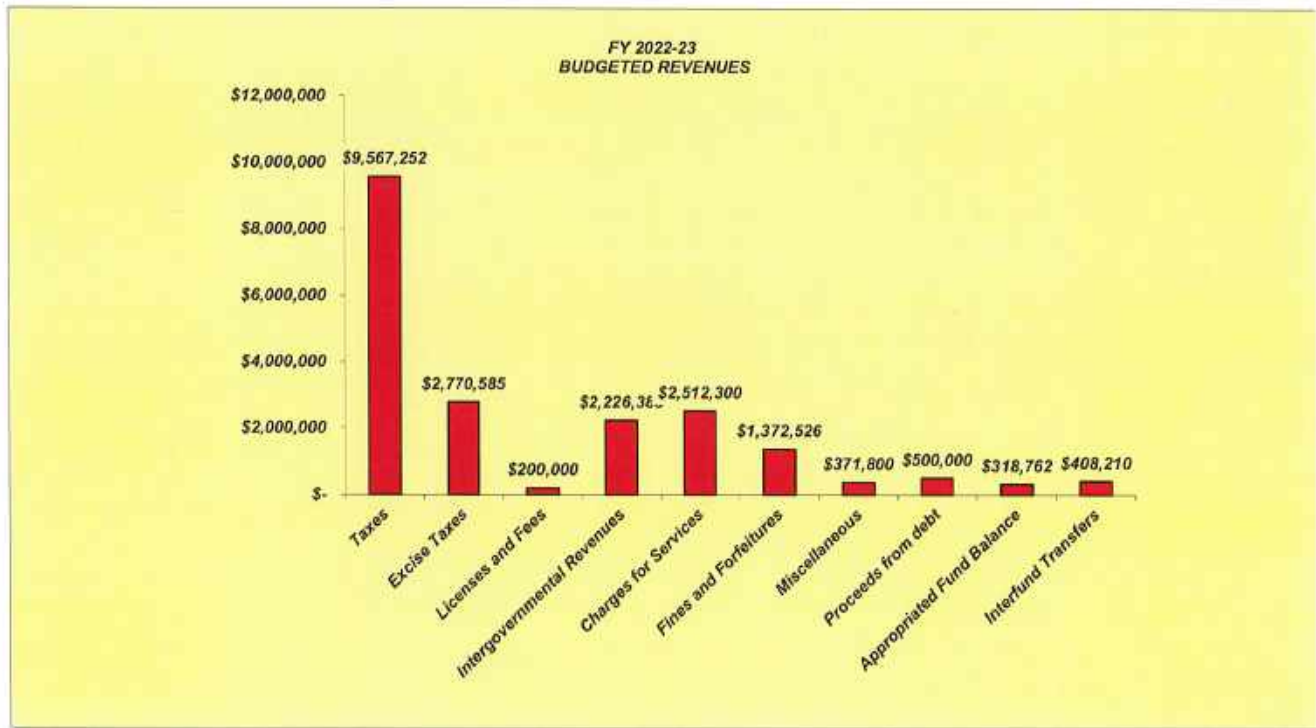


- 1) The General Fund is the main operating fund of the city. It receives the bulk of its revenues from ad-valorem and other taxes and fees, these revenues are then used to fund all city departments. The General Fund also provides an annual subsidy to the Elderly Services Fund.
- 2) The city has four Special Revenue Funds;
 - The Elderly Services Fund which receives all of its revenues from grants, donations, and the annual city subsidy.
 - The Road and Transportation Fund which receives all of its funding from the county CITT half cent tax.
 - The Building Department Fund which accounts for all building permitting activity.
 - The LETF Fund which receives all funding from Police Forfeitures and investment earnings, these funds can only be used for specific police expenditures and all expenditures must be pre-approved by Council.
- 3) The city also has two Proprietary Funds (Sanitation and Stormwater), these are operations that are self-sufficient and do not require any General Fund subsidy. These operations are accounted for in the same manner as a business in the private sector.
- 4) The city also has a Debt Service Fund which is used to account for all debt service payments. Any Department that has incurred debt to purchase equipment or build a facility will transfer the annual debt service payment to this fund so that payments can be made.

GENERAL FUND

CITY OF MIAMI SPRINGS
SUMMARY OF GENERAL FUND REVENUES

REVENUES	FY19-20 Actual	FY20-21 Actual	FY21-22 Budget	FY22-23 Budget	% of Total	% Change from 2021-22
Taxes	\$ 8,800,684	\$ 9,801,177	\$ 9,210,406	\$ 9,567,252	47.3%	3.9%
Excise Taxes	2,728,837	2,746,753	2,739,000	2,770,585	13.7%	1.2%
Licenses and Fees	127,440	140,447	199,000	200,000	1.0%	0.5%
Intergovernmental Revenues	2,102,560	2,412,939	2,255,407	2,226,388	11.0%	-1.3%
Charges for Services	2,162,870	3,187,535	3,144,350	2,512,300	12.4%	-20.1%
Fines and Forfeitures	744,036	792,840	756,817	1,372,526	6.8%	81.4%
Miscellaneous	346,528	345,802	398,690	371,800	1.8%	-6.7%
Proceeds from debt	555,419	-	105,000	500,000	2.5%	0.0%
Appropriated Fund Balance	(148,695)	1,269,913	560,689	318,762	1.6%	-43.1%
Interfund Transfers	-	-	721,002	408,210	2.0%	-43.4%
Total Revenues	\$ 17,419,679	\$ 20,697,406	\$ 20,090,361	\$20,247,825	100.0%	0.8%



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

Line Item Revenue	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Amended Budget	FY 22-23 Proposed Budget	% of Total	% Change from 2021-22
Ad Valorem Taxes - Current	\$ 8,800,684	\$ 9,801,178	\$ 9,160,406	\$ 9,517,252	47.00%	3.9%
Ad Valorem Taxes - Delinquent		-	50,000	50,000	0.25%	0.0%
Franchise Fees	920,053	939,458	989,000	989,000	4.88%	0.0%
Utility Service Taxes	1,316,220	1,329,338	1,260,000	1,340,000	6.62%	6.3%
Local Communications Tax	492,563	477,957	490,000	441,585	2.18%	-9.9%
Occupational Licenses - City	67,559	60,435	71,000	71,000	0.35%	0.0%
Occupational Licenses - County	20,621	25,703	24,000	24,000	0.12%	0.0%
Zoning Fees	39,060	53,360	48,000	48,000	0.24%	0.0%
Misc plan Reviews	200	950	500	500	0.00%	0.0%
State Revenue Sharing	469,372	529,374	470,000	583,643	2.88%	24.2%
Alcoholic Beverage License	8,799	10,991	10,000	10,000	0.05%	0.0%
1/2-cent Sales Tax	967,813	1,166,349	1,100,000	1,206,143	5.96%	9.6%
Local Option Gas Tax	343,468	342,118	359,002	373,602	1.85%	4.1%
Gas Tax Rebate	-	15,988	2,300	15,000	0.07%	552.2%
School Crossing Guards	15,857	2,765	18,000	18,000	0.09%	0.0%
Summer Camp Activity Fees	2,545	6,350	30,000	30,000	0.15%	0.0%
Summer Camp	2,653	93,238	130,000	120,000	0.59%	-7.7%
Fitness Room Membership	4,136	21,569	20,000	20,000	0.10%	0.0%
After School Program	16,664	8,516	45,000	45,000	0.22%	0.0%
Gym Admission Fees	572	-	2,250	2,500	0.01%	11.1%
Swimming Pool Admissions/Lessons	16,028	115,022	97,000	97,000	0.48%	0.0%
Pool Rental	5,000	10,020	4,500	10,000	0.05%	122.2%
Get Fit Summer Camp	-	500	26,000	-	0.00%	-100.0%
Vending Machines	1,301	270	3,500	3,500	0.02%	0.0%
Fireworks-VG	-	3,000	3,000	4,000	0.02%	33.3%
Pool Memberships	9,100	21,891	20,000	20,000	0.10%	0.0%
Aquatic Multipurpose Room Rental	375	9,130	8,000	14,000	0.07%	75.0%
Shade Area/Umbrella Rentals	1,905	9,658	12,000	12,000	0.06%	0.0%
Basketball fees	11,950	3,825	26,100	20,000	0.10%	-23.4%
Other Annual Events	5,936	2,550	13,000	13,000	0.06%	0.0%
Pelican Theatre	445	749	3,800	5,000	0.02%	31.6%
Jazzercise	1,682	644	4,800	1,300	0.01%	-72.9%
Daddy/Daughter Dance	4,329	-	7,500	5,000	0.02%	-33.3%
Green Fees	978,616	1,499,609	1,644,000	1,173,000	5.79%	-28.6%
Cart Fees	13,540	-	60,000	30,000	0.15%	-50.0%
Golf Merchandise/Food & Beverage Sales	81,779	149,512	116,500	58,200	0.29%	-50.0%
Range Fees	145,919	284,670	280,000	245,000	1.21%	-12.5%
Misc. Club Rental/Lessons	18,325	29,935	17,400	8,800	0.04%	-49.4%
Golf memberships	46,389	131,709	40,000	45,000	0.22%	12.5%
Miscellaneous Charges for Serv			500	500	0.00%	0.0%
Copies & Other Charges	3,927	6,067	6,000	6,000	0.03%	0.0%
Lien Search	29,200	32,150	29,000	30,000	0.15%	3.4%
Re-Occupancy Inspection fees	17,500	20,375	20,000	20,000	0.10%	0.0%
Clerk of the Court - Fines	136,847	53,026	150,000	140,000	0.69%	-6.7%
Code Enforcement tickets	171,512	182,905	30,000	75,000	0.37%	150.0%
Disabled Parking tickets	4,211	-	-	-	0.00%	0.0%
Administrative Fee-Red Light hearings	13,100	15,766	20,000	20,000	0.10%	0.0%
Other Grants	313,108	348,119	9,979	-	0.00%	-100.0%
American Rescue Act Funding	-		276,105	-	0.00%	-100.0%
Interest - Investments	34,748	9,861	30,000	30,000	0.15%	0.0%
Interest - Tax Collections	8,019	3,231	6,000	6,000	0.03%	0.0%
Rent - Metro Fire	12,702	13,665	14,000	14,000	0.07%	0.0%
Rent - Dade Co. Library	8,253	8,253	8,500	8,500	0.04%	0.0%
Rent - Bus Benches	1,840	3,845	4,500	4,500	0.02%	0.0%
Recreational Activities	10,943	1,330	20,000	20,000	0.10%	0.0%
Sprint Tower	98,724	101,002	92,000	104,000	0.51%	13.0%
Rent-Country Club	22,196	37,000	50,348	30,000	0.15%	-40.4%

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

Line Item Revenue	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Amended Budget	FY 22-23 Proposed Budget	% of Total	% Change from 2021-22
Senior center rentals	-	-	8,000	-	0.00%	-100.0%
Surplus sale of equipment	19,375	1,400	25,000	25,000	0.12%	0.0%
Other Miscellaneous	108,887	133,483	125,863	125,000	0.62%	-0.7%
Red Light Fines	418,216	614,773	576,817	1,157,526	5.72%	100.7%
Returned check charges	236	18	500	800	0.00%	60.0%
Code Enforcement Liens	3,276	2,775	4,000	4,000	0.02%	0.0%
ITF - Building Fund	314,677	323,748	341,423	408,210	2.02%	19.6%
ITF - Capital Projects Fund	-	-	379,579	-	0.00%	-100.0%
ITF - Sanitation Admin Fee	370,000	370,000	470,000	470,000	2.32%	0.0%
ITF- Stormwater Adim Fee	60,000	60,000	60,000	60,000	0.30%	0.0%
ITF- Hurricane Fund	-	-	-	-	0.00%	0.0%
Appropriated Fund Balance	(148,695)	-	560,688	318,762	1.57%	-43.1%
Proceeds from Debt	555,419	-	105,000	500,000	2.47%	376.2%
TOTALS >>>	\$ 17,419,679	\$ 19,501,123	\$ 20,090,360	\$ 20,247,825	100.00%	0.78%

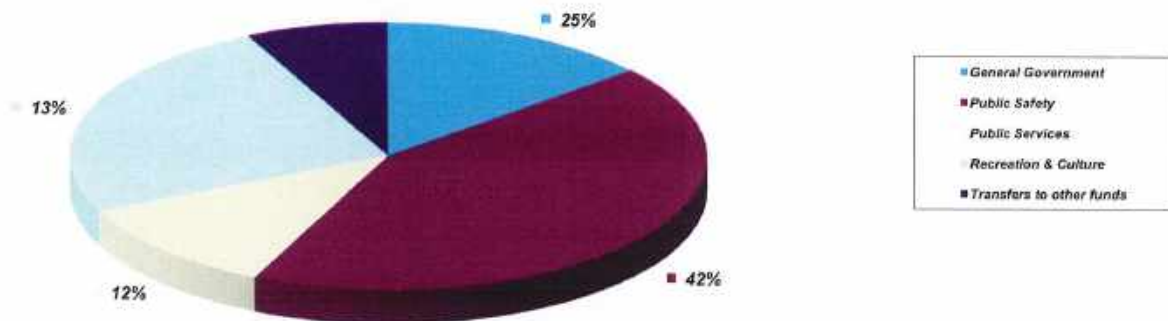
CITY OF MIAMI SPRINGS
LISTING OF TOP EXPENDITURES-GENERAL FUND

	FY2021-22	FY2022-23		% of Change
	<u>Amended Budget</u>	<u>Budget</u>	<u>% of Total</u>	<u>From FY2021-22</u>
Salaries	\$ 9,114,336	\$ 9,539,876	47.1%	4.7%
Health Insurance Benefits	1,331,246	1,390,006	6.9%	4.4%
Pension costs	784,708	792,361	3.9%	1.0%
Workmens Comp	349,200	246,489	1.2%	-29.4%
Other Employee Benefits	697,247	729,751	3.6%	4.7%
Total Salaries & Benefits	12,276,736	12,698,483	62.7%	3.4%
Capital Expenditures	588,702	351,300	1.7%	-40.3%
Debt Service Payments	1,616,944	1,606,978	7.9%	-0.6%
Operating Supplies/Uniforms	699,130	651,683	3.2%	-6.8%
Contractual Services	1,298,805	1,270,735	6.3%	-2.2%
Utilities	425,854	428,554	2.1%	0.6%
Transfers to other funds	463,482	326,746	1.6%	-29.5%
Liability insurance	407,157	526,287	2.6%	29.3%
Professional Fees	444,385	503,122	2.5%	13.2%
Fleet Maintenance	179,744	194,600	1.0%	8.3%
Repairs and Maintenance	536,504	474,852	2.3%	-11.5%
Other Misc Expenses	1,177,910	1,214,484	6.0%	3.1%
Total Budgeted Expenditures	20,115,353	20,247,825	100.0%	0.7%

CITY OF MIAMI SPRINGS EXPENDITURES BY CLASS

	FY2019-20 <u>Actual</u>	FY2020-21 <u>Actual</u>	FY2021-22 <u>Amended Budget</u>	FY2022-23 <u>Budget</u>	% of Change <u>From FY2021-22</u>
General Government	\$ 2,310,685	\$ 2,638,455	\$ 2,787,972	\$ 2,799,352	0.4%
Public Safety	7,413,063	7,557,525	8,327,487	8,724,833	4.8%
Public Services	2,551,013	2,388,075	2,250,440	2,252,473	0.1%
Recreation & Culture	4,300,369	4,347,376	5,127,460	4,995,036	-2.6%
Transfers to other funds	1,421,481	1,299,777	1,621,994	1,476,131	-9.0%
Sub-Totals	\$ 17,996,611	\$ 18,231,208	\$ 20,115,353	\$ 20,247,825	0.7%
Increase(appropriated) fund balance	-	1,269,913	-	-	0.0%
Totals	\$ 17,996,611	\$ 19,501,121	\$ 20,115,353	\$ 20,247,825	0.7%

FY 2022-23 Expenditures by Class



CITY OF MIAMI SPRINGS
EXPENDITURES BY DEPARTMENT

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	% Change
	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>Budget</u>	<u>From FY2021-22</u>
Department					
Mayor & City Council	\$ 145,362	\$ 138,126	\$ 171,857	\$ 183,132	6.6%
Office of the City Manager	401,822	501,129	440,256	429,952	-2.3%
Office of the City Clerk	278,689	288,863	334,253	345,606	3.4%
Office of the City Attorney	177,347	238,895	224,722	236,722	5.3%
Human Resource Department	267,366	265,320	314,030	330,171	5.1%
Finance /Budget	619,116	763,700	772,797	765,428	-1.0%
IT Department	340,374	357,016	407,207	417,383	2.5%
Planning Department	80,609	85,406	122,850	90,957	-26.0%
Police Department	7,190,491	7,317,607	8,025,132	8,385,724	4.5%
Police - School Guards	16,213	13,664	28,269	28,733	1.6%
Code Compliance	206,359	226,254	274,086	310,376	13.2%
Public Services - Administration	409,962	444,664	468,420	485,630	3.7%
Public Services - Streets	467,699	394,038	432,218	378,975	-12.3%
Public Services - Properties	869,249	743,636	896,526	928,290	3.5%
Public Services - Building Maintenance	737,467	741,388	413,276	419,078	1.4%
Public Services - Fleet Maintenance	66,636	64,349	40,000	40,500	1.3%
Recreation	1,451,041	1,461,195	1,858,150	1,805,755	-2.8%
Aquatics	458,214	556,019	616,792	685,989	11.2%
Tennis	33,311	38,156	42,400	47,400	11.8%
Park Maintenance	278,879	283,507	384,495	412,601	7.3%
Golf Administration	12,350	10,981	11,456	14,093	23.0%
Pro Shop	723,857	774,703	815,690	646,225	-20.8%
Golf Maintenance	1,342,717	1,222,815	1,398,477	1,382,972	-1.1%
Total	\$16,575,130	\$16,931,431	\$18,493,359	\$18,771,694	1.5%
Transfers to other funds	1,421,481	1,299,777	1,621,994	1,476,131	-9.0%
Increase(appropriated) fund balance	-	1,269,913	-	-	
Total	\$17,996,611	\$19,501,121	\$20,115,353	\$20,247,825	0.7%

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.

2021-22 Accomplishments

- Approved the elimination on the "freeze" of benefits in the Police Pension Plan and entered into a Memorandum of Understanding with Fraternal Order of Police
- Approved the Collective Bargaining Agreement with the Lieutenants Union for the inclusion of City of Miami Springs Police Lieutenants from 10/1/2021 through 9/30/2024
- Accepted a State Appropriation of \$1,000,000 for the South Royal Poinciana Roadway Project
- Supported the Miami-Dade County Public School Board's 2022 State Legislative Priorities and Program

City Council

2021-22 Accomplishments(continued)

- Urged the Florida legislature to pass legislation modifying the tourist development tax ("bed tax") to create a fair apportionment of related funding to municipalities in Miami-Dade County
- Approved the installation of a new playground at Ragan Park
- Co-designated City streets; "Jake Casiano Way,"
- Approved the exterior painting of the Community Center
- Approved a Resolution encouraging City staff, residents, individuals using or renting public facilities, and businesses to use environmentally-friendly practices, products, and reusable alternatives to single-use plastics and expanded polystyrene food service articles
- Continued to monitor and pursue the Four City Annexation Application initiative

2022-23 Budget Highlights

- Proposed budget is \$11,276 or 6.6% higher than FY2021/2022 Budget Summary:
Budgeted Revenues \$ -0-
Budgeted Expenditures \$183,132
Net cost of Department \$183,132

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- The Promotions line item is a lump sum of \$99,620 to be allotted during the year as follows:
 1. \$48,600 will be allocated during the year for the following events:
Stafford Golf Tournament (\$2,000)
River Cities Festival (\$20,000)
Car shows (2) (\$3,000)
City events (\$8,000)
Employee Holiday Dinner (\$5,000)
Police Appreciation Dinner (\$3,000)
City Shred Event (\$2,600)
Donations to Local Groups (\$5,000)
 2. \$35,000 has been allocated to the Curtis Mansion to assist with their annual operating costs.
 3. \$16,020 has been allocated to the Historic Museum for storage costs and new fencing around the facility.

MAYOR AND CITY COUNCIL
Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Executive Salaries	\$31,800	\$31,333	\$31,800	\$31,800	17.4%	0.0%
Payroll Taxes	2,433	2,383	2,433	\$2,433	1.3%	0.0%
Workers' Compensation	86	61	80	80	0.0%	-0.6%
Total Personnel Costs	\$ 34,319	\$ 33,777	\$ 34,313	\$ 34,312	18.7%	0.0%
OPERATING						
Travel & Related Costs	5,167	1,508	17,100	17,100	9.3%	0.0%
Telephone	7,176	4,108	3,200	3,200	1.7%	0.0%
Promotions & Donations	85,904	80,082	86,294	99,620	54.4%	15.4%
Misc. Expenses	55	706	3,000	1,750	1.0%	-41.7%
Operating Supplies	-	294	1,000	500	0.0%	-50.0%
Dues, Memberships & Subsc.	3,701	1,950	3,400	3,400	1.9%	0.0%
Training & Education	-	-	2,000	1,000	-	-50.0%
Printing and binding	175	546	4,200	3,900	2.1%	-7.1%
Office Supplies	291	196	750	750	0.4%	0.0%
Contractual Services	8,574	14,960	16,600	17,600	9.6%	6.0%
Total Operating Costs	\$ 111,043	\$ 104,350	\$ 137,544	\$ 148,820	81.3%	8.2%
TOTAL EXPENSES	\$ 145,362	\$ 138,127	\$ 171,857	\$ 183,132	99.6%	6.6%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
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.

Serve as a principal contact for citizen inquiries and to 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.

Maintain advisory board schedule and attendance of board members; disseminate advisory board agendas and provide accurate minutes of the boards.

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.

Create, maintain, and monitor a list of citywide scanning projects including status, working with departments to ensure their completion.

Objectives (continued)

Distribute "Welcome Packet" to new members of advisory boards that include purpose, rules and procedures for boards as directed by the City Code.

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.

2021-22 Accomplishments

- Continued the paperless agenda system to replace the paper agenda packets.
- Twenty-seven (27) agendas and minutes were prepared for various Council meetings.
- Forty-seven (47) agendas and minutes were prepared for various Advisory Board meetings.
- Ordered publication of one new supplement for the Code of Ordinances.
- Researched records and provided extensive information to the Administration, City Attorney, Department Heads and general public.
- Processed over 365 public record requests.
- Notarized over 900 documents for residents and other citizens.
- Continued departmental training in the City's records management program.
- External training for various departments in the City in records management.
- Continued assisted scanning of all street files and plans in the Building and Zoning/ Department.
- Assisted the Human Resources Department with the scanning of personnel files of current/former employees
- Shredded building and permitting files and plans in accordance to State law and retention schedule.
- Hired and trained new Administrative Assistant in Clerk's Office.
- Advertised approximately 8 various Ordinances, Election, Public Hearing Items such as Site Plan Approvals and Variance Requests.
- Explored outreach program to increase Municipal Services.
- Preparing City for the 2023 General Election by creating and updating candidate forms and information

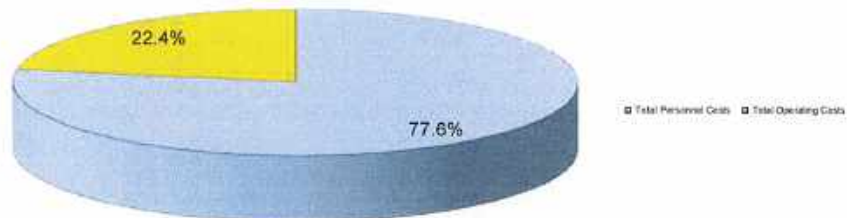
2022-23 Budget Highlights

- Proposed budget is \$ 11,353 or 3.4% higher than FY2021/2022.
- Increase due to the costs of the city's 2023 election.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$345,606</u>
Net cost of Department	<u>\$345,606</u>

OFFICE OF THE CITY CLERK
Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 168,339	\$ 174,469	\$ 177,724	\$ 192,958	55.8%	8.6%
Overtime	720	606	1,000	1,000	0.3%	0.0%
Payroll Taxes	12,709	12,586	13,672	14,838	4.3%	8.5%
Pension & Retirement	20,868	20,751	17,272	18,063	5.2%	4.6%
Health Insurance	25,736	31,980	38,121	40,877	11.8%	7.2%
Workers' Compensation	432	312	444	482	0.1%	8.6%
Total Personnel Costs	\$ 228,804	\$ 240,704	\$ 248,233	\$ 268,218	77.6%	8.1%
OPERATING						
Contractual Services	11,904	20,606	31,200	28,400	8.2%	-9.0%
Travel & Related Costs	1,230	-	3,000	3,000	0.9%	0.0%
Telephone	1,766	1,890	1,200	1,200	0.3%	0.0%
Rentals and leases	4,242	4,276	3,000	3,000	0.9%	0.0%
Repairs & Maintenance	1,122	1,135	4,630	4,630	1.3%	0.0%
Printing & Binding	3,035	2,450	7,250	7,250	2.1%	0.0%
Postage	598	-	650	650	0.2%	0.0%
Advertising & Promotions	6,337	3,490	9,500	6,500	1.9%	-31.6%
Office Supplies	4,044	4,075	8,200	8,200	2.4%	0.0%
Operating Supplies	4,528	3,376	1,700	3,000	0.9%	76.5%
Dues, Memberships & Subsc.	2,230	940	2,900	2,450	0.7%	-15.5%
Training & Education	581	300	2,500	2,500	0.7%	0.0%
Liability Insurance	3,643	3,970	3,597	4,915	1.4%	36.6%
Internet Access	2,026	1,651	1,693	1,693	0.5%	0.0%
Total Operating Costs	\$ 47,286	\$ 48,159	\$ 81,020	\$ 77,388	22.4%	-4.5%
CAPITAL OUTLAY						
Machinery & Equipment	2,599	-	5,000	-	0.0%	-100.0%
Total Capital Outlay	\$ 2,599	\$ -	\$ 5,000	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 278,689	\$ 288,863	\$ 334,253	\$ 345,606	100.0%	3.4%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
City Clerk	1	1	1	1	36.4%	0.0%
Deputy City Clerk	1	1	1	1	36.4%	0.0%
Administrative Assistant I	0.75	0.75	0.75	0.75	27.3%	0.0%
Total of Full-time employees	2.75	2.75	2.75	2.75	100.0%	0.0%
Part Time Employees	0.0	0.0	0.0	0.0	0.0%	0.0%
DEPARTMENT TOTAL	2.75	2.75	2.75	2.75	100.0%	0.0%

OFFICE OF THE CITY CLERK PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
Outputs					
Council Paper Agenda Packets	26	30	27	27	27
Council Electronic Agenda Packets	26	30	27	27	27
Public Records Request Processed	220	230	301	400	300
Legal Ads Published	29	35	27	27	25
Council Meetings Attended	26	30	27	27	27
Council Minutes Transcribed	26	30	27	27	27
Summary Actions Prepared	0	0	0	0	0
Bid Openings Witnessed	7	5	3	6	3
Elections Supervised	0	1	1	0	1
Documents Notarized	1137	1000	726	1267	1000
Codified Ordinance Supplements	1	1	1	1	1
Ordinances Adopted	6	1	6	4	5
Resolutions Adopted	30	35	61	75	55
Vehicle Tag and Title Applications	18	12	14	12	10
Newsbulletin Preparation	15	15	12	12	12
Advisory Board Meetings Attended	27	20	22	47	25
Advisory Board Meetings Transcribed	27	20	22	47	25
Advisory Board - Attendance Reports	27	20	22	47	25
Proclamations, Certificates and Awards	41	40	18	28	20
Public Notices Posted - H.R.	17	15	19	15	15
Public Notices Posted - Clerk	62	65	64	74	50
Release of Liens Executed	50	50	106	58	50
Number of Documents Shredded (in Cu. Ft.)	500	500	500	500	500
Number of Documents Scanned	959,836	1,451,593	1,778,517	970,797	500,000
Number of Videos Duplicated (meetings)	0	0	0	0	0
Website Updates	75	70	346	428	400
Effectiveness					
Records requests fulfilled within a reasonable amount of time	100%	100%	95%	100%	100%
Council minutes transcribed and prepared for approval before the next Council meeting	100%	100%	100%	100%	100%
Council minutes made available on website within two days after approval Council approval	95%	100%	95%	95%	100%
Efficiency					
Council Agendas prepared per year	26	30	27	27	27
Average number of pages of minutes transcribed per year	300	350	350	350	350

* 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.

2021-22 Accomplishments

- Accepted State Appropriations of \$1,000,000 for the South Royal Poinciana Roadway Project and \$1.5 Million for the Oakwood/East Drive Stormwater and Road improvement projects.
- Accepted \$6.9 million in ARPA funding that along with the State Appropriations above have allowed the city to begin the design/construction phases of the \$5.5 million Oakwood/East Drive Stormwater and Road improvement projects as well as the \$2.7 million South Royal Poinciana Roadway Project.

2021-22 Accomplishments(continued)

- Used ARPA funding to hire two additional police officers increasing our total uniformed police force to 47as well as the purchase of police vehicles and police equipment.
- Urged the Florida legislature to pass legislation modifying the tourist development tax ("bed tax") to create a fair apportionment of related funding to municipalities in Miami-Dade County
- Approved the installation of a new playground area at Ragan Park
- Continued the process of pursuing the Four City Annexation Application initiative
- Continued offering our residents vaccination and testing sites at the community center.
- Continued offering our residents food distribution events in conjunction with Farm Share and Rep. Bryan Avila.
- Continued our commitment to improve communications with residents through new and innovative programs on the city's social media sites.
- Approved the elimination on the "freeze" of benefits in the Police Pension Plan and entered into a Memorandum of Understanding with Fraternal Order of Police
- Approved the Collective Bargaining Agreement with the Lieutenants Union for the inclusion of City of Miami Springs Police Lieutenants from 10/1/2021 through 9/30/2024.
- Worked with Council and the City Attorney in amending the Gateway Overlay District and establishing a parking fee.
- Worked with Council in order to ensure that our city will not be included as part of the RTZ ordinance being proposed by the County.
- Continued working with Council so that FDOT understands our concerns with both the Iron Triangle and the NW 36th Street expansion projects that they are considering along our NW36th Street corridor.
- Applied for a TPO grant to perform a Master Parking Study for the city's Central Business District.
- Received a \$276,000 resiliency grant from the State of Florida.

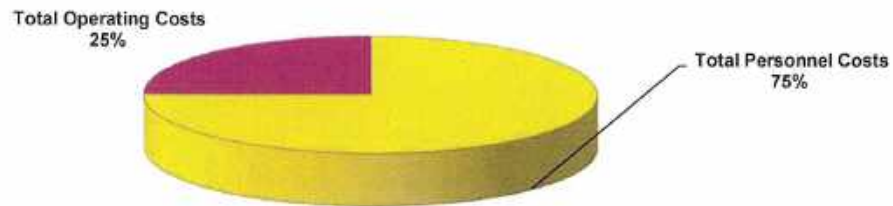
FY 2022-23 Budget Highlights

- Proposed budget is \$10,304 or 2.3% lower than FY2021/2022.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$429,952</u>
Net cost of Department	<u>\$429,952</u>
- Professional Services budget includes \$45,000 for the City Lobbyist and \$36,000 for grant writing services.

CITY MANAGER
Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Salaries	\$ 224,439	\$ 231,710	\$ 236,985	\$ 246,100	57.2%	3.8%
Payroll Taxes	16,286	16,448	18,129	18,827	4.4%	3.8%
Pension & Retirement	31,694	32,098	29,384	30,099	7.0%	2.4%
Health Insurance	20,389	20,336	24,169	26,213	6.1%	8.5%
Workers' Compensation	567	416	592	615	0.1%	3.9%
Total Personnel Costs	\$ 293,375	\$ 301,008	\$ 309,259	\$ 321,853	74.9%	4.1%
OPERATING						
Professional Services	83,403	15,000	106,000	81,000	18.8%	-23.6%
Contractual Services	-	140,000	-	-	-	0.0%
Travel & Related Costs	8,778	7,563	9,200	8,500	2.0%	-7.6%
Office Supplies	21	398	200	300	0.1%	50.0%
Operating Supplies	4,694	4,590	3,300	4,000	0.9%	21.2%
Postage	134	-	100	130	0.0%	30.0%
Dues, Memberships & Subsc.	3,047	3,077	2,800	3,100	0.7%	10.7%
Training & Education	-	-	500	500	0.1%	0.0%
Liability Insurance	4,862	5,240	4,797	6,269	1.5%	30.7%
Telephone/Internet	3,507	3,899	4,100	4,300	1.0%	4.9%
Total Operating Costs	\$ 108,446	\$ 179,767	\$ 130,997	\$ 108,099	25.1%	-17.5%
CAPITAL OUTLAY						
Machinery & Equipment	-	20,352	-	-	0.0%	0.0%
Total Capital Outlay	-	20,352	-	-	0.0%	0.0%
TOTAL EXPENSES	\$ 401,821	\$ 501,127	\$ 440,256	\$ 429,952	100.0%	-2.3%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
City Manager	0.75	0.75	0.75	0.75	42.9%	0.0%
Assistant City Manager	0.5	-	1.0	1.0	57.1%	100.0%
DEPARTMENT TOTAL	1.3	1.75	1.75	1.75	100.0%	0.0%

OFFICE OF THE CITY MANAGER PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
Outputs					
1) Number of resolutions reviewed	30	35	61	75	80
2) Number of ordinances reviewed	6	1	6	4	6
Effectiveness					
1) % of General Fund actual revenues to budgeted revenues	101%	98%	98%	98%	100%
2) % of General Fund actual expenditures to budgeted expenditures	100%	100%	100%	100%	100%
3) Debt service as a % of General Fund expenditures	7%	7%	7%	7%	7%
4) Fund balance as a % of annual General Fund expenditures	25%	23%	25%	25%	25%
5) Direct debt per capital	\$984	\$938	\$842	\$792	\$792
Efficiency					
1) % Increase (Decrease) in millage rate from prior year	0.00%	0.00%	0.00%	-1.60%	-4.00%

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

The Human Resources Department (HR) provides overall policy direction on citywide human resource management issues for all City departments. The department is responsible for labor and employee relations, classification and compensation, recruitment and selection, testing and validation, EEO compliance, employee records, organizational development, benefits administration, and strategic planning. The HR Department also manages the City's insurance contracts and risk management claims.

Goals

Continue to develop and maintain effective and positive employee relations.

Modernize the City's human resources practices in hiring, compensation, records management, employee development, benefits, testing, and compliance with federal, state, and local regulations.

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

Maintain City compliance with employment laws, including any new regulations and statutes.

Objectives

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

Increase efficiency and effectiveness in HR operations through the increased use of technology.

Reduce the severity and frequency of workers' compensation losses by continuous safety training and updating citywide safety programs.

2021-22 Accomplishments

Human Resources:

Managed the City's COVID-19 policy to maintain the safest possible workplace environment without significantly impacting City operations.

Conducted successful competitive recruitments and onboarding to fill 32 full-time vacancies in the City workforce, including Maintenance Worker I (16), Administrative Assistant I (2), Police Dispatcher Trainee (2), Accounting Specialist III, Building Specialist I, Clerical Assistant, Police Officer, Pro Shop Cashier, Public Information & Professional Services Specialist, Recreation Maintenance Supervisor, and Recreation Specialist.

Processed the hiring of 74 new part-time and seasonal employees, including 49 new and returning P/T recreation leaders and lifeguards for the 2022 summer camp program.

2021-22 Accomplishments (continued)

Human Resources(continued):

Received and processed 563 applications for full-time jobs. Facilitated and/or monitored eight structured oral board interview panels.

Administered competitive examinations to more than 38 job candidates to comply with civil service hiring rules and ensure that candidate selection is based on merit and fitness.

Processed criminal background checks for all employees and volunteers at the Senior Center and more than 15 volunteer coaches who use City parks and recreational facilities.

Continued the enforcement of alcohol and drug random testing for CDL license holders.

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

Continued the implementation of ApplicantStack, an online self-service system to create efficiencies in onboarding administration.

Workers' Compensation:

Continued the reduction of 5% in the City's workers' compensation premium by enforcing the City's drug-free workplace policy.

Processed and filed 32 workers' compensation claims, 20 of which were related to COVID-19. Coordinated with claims adjusters and medical providers to facilitate the speedy recovery and return to work of injured workers.

Risk Management:

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

Filed claims on behalf of the City and aggressively pursued reimbursement for insured losses.

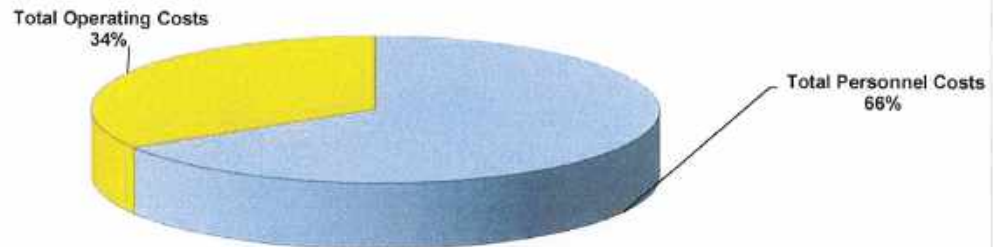
FY 2022-23 Budget Highlights

- Proposed budget is \$16,141 or 5.1% higher than FY 2021-22.
- Increase due in part to increases in salary for the 4% COLA as well as health insurance costs.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$330,171</u>
Net cost of Department	<u>\$330,171</u>

HUMAN RESOURCES DEPARTMENT
Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 140,569	\$ 144,232	\$ 149,523	\$ 157,666	47.8%	5.4%
Payroll Taxes	10,065	10,327	11,439	12,061	3.7%	5.4%
Pension & Retirement	19,627	20,013	19,590	20,384	6.2%	4.1%
Health Insurance	21,947	21,437	25,495	27,666	8.4%	8.5%
Workers' Compensation	358	260	374	394	0.1%	5.4%
Total Personnel Costs	\$ 192,566	\$ 196,269	\$ 206,421	\$ 218,171	66.1%	5.7%
OPERATING						
Professional Services	52,201	46,722	53,535	54,250	16.4%	1.3%
Contractual Services	9,401	9,091	10,750	12,335	3.7%	0.0%
Travel & Related Costs	-	1,136	1,215	1,420	0.4%	16.9%
Telephone/Internet	2,204	2,018	1,829	1,829	0.6%	0.0%
Postage	315	299	250	250	0.1%	0.0%
Advertising & Promotions	199	200	200	300	0.1%	50.0%
Office Supplies	1,205	780	1,120	1,120	0.3%	0.0%
Operating Supplies	2,922	3,628	2,934	3,690	1.1%	25.8%
Dues, Memberships & Subsc.	1,190	897	1,350	1,590	0.5%	17.8%
Training & Education	2,123	1,007	31,400	31,200	9.4%	-0.6%
Liability Insurance	3,041	3,274	3,026	4,016	1.2%	32.7%
Total Operating Costs	\$ 74,601	\$ 69,052	\$ 107,609	\$ 112,000	33.9%	4.1%
TOTAL EXPENSES	\$ 267,367	\$ 265,321	\$ 314,030	\$ 330,171	100.0%	5.1%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
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%
DEPARTMENT TOTAL	2	2	2	2	100.0%	0.0%

HUMAN RESOURCES DEPARTMENT PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
Outputs					
Number of employee training seminars offered	2	2	1	2	2
Implement/maintain an online job application system	100%	100%	100%	100%	100%
Implement/maintain an online onboarding system	50%	75%	90%	90%	100%
Effectiveness					
% of existing job descriptions reviewed and updated	15%	15%	12%	12%	15%
% of workers' comp claims reported within 24 hrs/1 workday	100%	96%	95%	95%	95%
Efficiency					
% of civil service eligible lists created within 30 days	95%	95%	95%	92%	95%
% of part-time vacancies filled within 30 days	100%	100%	97%	95%	95%
% of existing HR Dept paper files archived or scanned	15%	5%	5%	5%	5%

Finance Department

Mission Statement

Financial integrity and transparency of effective fiscal oversight through the utilization of accepted practices that encourage competition, including best value and quality considerations, as well as constant communications with taxpayers, Council, and other stakeholders to ensure that the public is best served.

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.

2021-22 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

2021-22 Accomplishments (continued)

- Received an unqualified audit from the City's external auditors for the fiscal year ending September 30th, 2021.

FY 2022-23 Budget Highlights

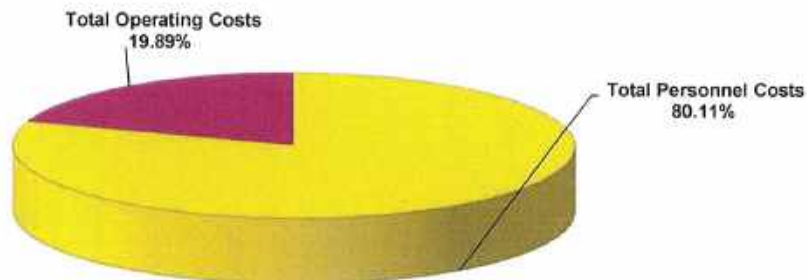
- Proposed budget is \$36,606 or 8 % higher than FY2021/2022. Increase is due to the COLA increase as well as increase in health insurance costs.

- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$491,672</u>
Net cost of Department	<u>\$491,672</u>

FINANCE DEPARTMENT
Administration Division-Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	210,573	208,904	\$ 217,197	\$ 243,636	49.6%	12.2%
Part Time Year Round	70,423	70,157	68,867	69,535	14.1%	1.0%
Payroll Taxes	20,548	20,731	21,884	23,958	4.9%	9.5%
Pension & Retirement	27,507	26,418	23,225	25,160	5.1%	8.3%
Health Insurance	37,097	31,280	33,175	30,819	6.3%	-7.1%
Workers' Compensation	716	495	715	783	0.2%	9.5%
Total Personnel Costs	\$ 366,864	\$ 357,985	\$ 365,063	\$ 393,892	80.1%	7.9%
OPERATING						
Professional Services & Audit Fees	41,130	47,440	39,500	40,000	8.1%	1.3%
Contractual Services	6,382	13,943	11,000	11,000	2.2%	0.0%
Travel & Related Costs	1,350	1,238	1,500	1,500	0.3%	0.0%
Telephone/Internet	3,461	3,362	4,158	4,158	0.8%	0.0%
Repairs & Maintenance	450	-	500	500	0.1%	0.0%
Rentals & Lease	1,515	1,393	2,445	2,445	0.5%	0.0%
Printing & Binding	2,865	2,577	4,500	3,000	0.6%	-33.3%
Office Supplies	2,117	2,799	1,200	2,800	0.6%	133.3%
Courier, UPS, Fedex-Overnight	484	254	300	300	0.1%	0.0%
Postage	3,719	3,532	3,500	3,500	0.7%	0.0%
Operating Supplies	3,042	4,923	3,000	3,000	0.6%	0.0%
Dues, Memberships & Subsc.	1,560	2,635	1,200	1,200	0.2%	0.0%
Training & Education	-	379	500	500	0.1%	0.0%
Liability Insurance	7,059	7,121	6,690	8,877	1.8%	32.7%
Other Current Charges	11,721	15,663	10,000	15,000	3.1%	50.0%
Total Operating Costs	\$ 86,855	\$ 107,259	\$ 89,993	\$ 97,780	19.9%	8.7%
TOTAL EXPENSES	\$ 453,719	\$ 465,244	\$ 455,056	\$ 491,672	100.0%	8.0%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Finance Director	0.25	0.25	0.25	0.25	5.9%	0.0%
Accounting Clerk II	1	1	1	1	23.5%	0.0%
Accounting Clerk III	2	2	2	2	47.1%	0.0%
Total of Full time employees	3.25	3.25	3.25	3.25	76.5%	0.0%
<i>Part-time Employee</i>						
Comptroller	1	1	1	1	23.5%	0.0%
DEPARTMENT TOTAL	4.25	4.25	4.25	4.25	100.0%	0.0%

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, Instagram, Facebook, Twitter, etc.
- Continue to increase and improve our community awareness through our social media sites.
- 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

2021-22 Accomplishments

- Reviewed and processed 694 (to date) citywide purchase orders;
- Proclamation received designating March 2022 as Public Procurement Month and March 30, 2022 as Professional Buyer's Day;
- Issued 5 solicitations (RFP's), 1 ITB and one RFQ (Quotes) to date;
- Applied for and received \$600 in scholarship funds by the Southeast Florida Chapter of NIGP for continuing education purposes for Senior Procurement Officer;
- Maintained active memberships in good standing on behalf of the COMS with the following entities: NIGP, SEFL Chapter of NIGP, FAPPO, Greater Miami

Finance Department-Professional Services Division

2021-22 Accomplishments(continued)

- Chapter of NIGP, National League of Cities -WMG – Women in Municipal Government;
- Southeast Florida Governmental Purchasing Cooperative voted Zuzell (City's Procurement Officer) as Board Secretary for the Chapter;
- Continues to holds active status with FEMA NIMS Certifications - The National Incident Management System (**NIMS**) **Training** Program to mitigate risk by achieving greater preparedness;
- Obtained 10th place on behalf of the City via Certificate for the "Top 10 Digital Cities Survey";
- Saved the City thousands of dollars on a continual basis;
- Maintained a monthly full-color pull-out section of City News in the "Big Issue of the Monthly Gazette";
- Increased Miami Springs' Facebook followers from 2,466 to 2,700;
- Increased Twitter followers from 2,163 to 2,334;
- Increased Instagram followers from 5,744 to 7,229;
- Set-up Page Freezer;
- Maintained and updated the City Hall lobbies "Welcome Center" (Visitor Brochure, Direct Mail Postcards, Flyers);
- Set up and restarted the Everbridge Emergency Alert System;
- Updated Emergency Management Plan and Procedures Manual;
- Continue to video and promote all special events within the city, including but not limited to, vaccination sites, testing sites, Blood Drives, Food Drives, Virtual Recreation events and more;
- Continue to create daily flyers and posters for social media sites;
- Provide weekly updates on City Site;
- Recreated a fully "clickable" weekly e-newsletter;
- Maintain monthly "Art in City Hall" lobby displays and receptions;
- Film and create Springs Stories, a project involving the community;
- Continue to improve and promote Community Outreach Events (Santa Letters, Lotus House Christmas Wishlist, Career Day, Thanksgiving Food Drive Nov '22);
- Created and maintain a separate Instagram for the Parks & Recreation Department;
- Continue to maintain monthly updates for Citywide lobby TV's and Circle marquee.

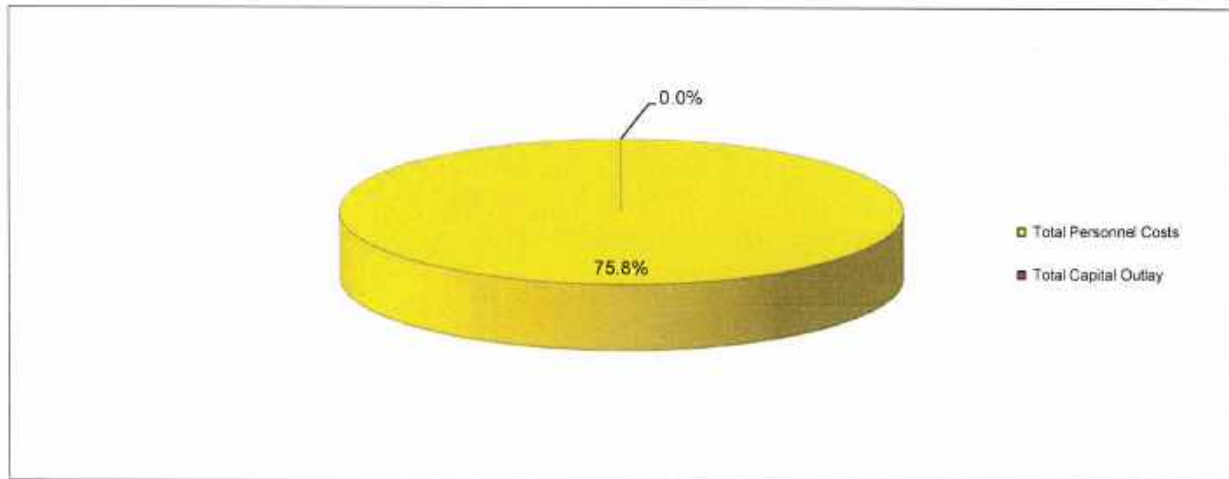
FY 2022-23 Budget Highlights

- Proposed budget is \$43,985 or 13.8% lower than FY2021/2022.
- Decrease is due to the fact that last year we budgeted for a full time Grant writer however that position was contracted out. Budget includes new APP communications
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$273,756</u>
Net cost of Department	<u>\$273,756</u>

FINANCE DEPARTMENT
Professional Services Division-Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 102,594	\$ 130,863	\$ 203,808	170,953	62.4%	-16.1%
Payroll Taxes	7,756	9,875	15,591	13,078	4.8%	-16.1%
Pension & Retirement	12,469	15,819	19,806	16,003	5.8%	-19.2%
Health Insurance	17,990	15,135	30,818	7,004	2.6%	-77.3%
Workers' Compensation	296	200	510	427	0.2%	-16.1%
<i>Total Personnel Costs</i>	<i>\$ 141,105</i>	<i>\$ 171,892</i>	<i>\$ 270,533</i>	<i>\$ 207,464</i>	<i>75.8%</i>	<i>-23.3%</i>
OPERATING						
Contractual Services	2,388	2,388	2,400	17,664	6.5%	636.0%
Travel & Related Costs	-	504	500	500	0.2%	0.0%
Telephone/Internet	832	486	2,892	2,835	1.0%	-2.0%
Printing & Binding	13,000	14,476	14,400	19,200	7.0%	33.3%
Advertising & Promotions	449	10,391	10,000	10,000	3.7%	0.0%
Office Supplies	461	1,419	1,500	2,000	0.7%	33.3%
Courier, UPS, Fedex-Overnight	-	-	200	200	0.1%	0.0%
Postage	-	-	1,500	1,500	0.5%	0.0%
Operating Supplies	1,714	2,720	3,500	3,000	1.1%	-14.3%
Dues, Memberships & Subsc.	1,485	4,560	5,591	4,538	1.7%	-18.8%
Training & Education	1,486	1,519	600	500	0.2%	-16.7%
Liability Insurance	2,478	2,467	4,125	4,355	1.6%	5.6%
<i>Total Operating Costs</i>	<i>\$ 24,293</i>	<i>\$ 40,930</i>	<i>\$ 47,208</i>	<i>\$ 66,292</i>	<i>24.2%</i>	<i>40.4%</i>
CAPITAL OUTLAY						
Machinery & Equipment	-	1,149	-	-	0.0%	0.0%
<i>Total Capital Outlay</i>	<i>\$ -</i>	<i>\$ 1,149</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>	<i>0.0%</i>
TOTAL EXPENSES	\$ 165,398	\$ 213,971	\$ 317,741	\$ 273,756	100.0%	-13.8%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Receptionist	0	0	1	1	28.6%	0.0%
PIO	1	1	1	1	28.6%	0.0%
Administrative Assistant I	0.5	0.5	0.5	0.5	14.3%	0.0%
Procurement Specialist	1	1	1	1	28.6%	0.0%
<i>Total of Full time employees</i>	<i>2.5</i>	<i>2.5</i>	<i>3.5</i>	<i>3.5</i>	<i>100.0%</i>	<i>0.0%</i>
DEPARTMENT TOTAL	2.5	2.5	3.5	3.5	100.0%	0.0%

FINANCE DEPARTMENT PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
Outputs					
Quarterly Budget Reports	4	4	4	4	4
Annual Budget	1	1	1	1	1
Comprehensive Annual Financial Report	1	1	1	1	1
Popular Annual Financial Report	1	1	1	1	1
Issue 12 Monthly Gazette News-Bulletins	12	12	12	12	12
Issue Important Fact Sheets	4	1	4	1	4
Issue 12 Monthly E-news	10	1	12	12	12
Tweet at least 4 days per week (208 Tweets)	1671	687	832	1030	1300
Twitter followers	0	1977	2202	2377	2500
Facebook followers	1492	1996	2559	2800	3400
Instagram followers	2349	5216	5955	7429	7800
YouTube followers	106	192	338	362	400
Other flyers/bulletins/programs/publications	113	48	100	300	300
Web videos	53	65	60	included above	included above
Effectiveness					
Number of audit adjustments by Auditors	0	0	0	0	0
Number of days to close the year-end books	28	28	28	28	28
Number of days to complete the Comprehensive Annual Financial Report	114	125	125	152	125
% of bank reconciliations completed within 25 days of receipt of bank statement	100%	100%	100%	100%	100%
Efficiency					
Receive Award of Certificate of Achievement for Excellence in Financial Reporting from the GFOA	Yes	Yes	Yes	Yes	Yes
Receive Distinguished Budget Presentation Award from the GFOA	Yes	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 Weiss Serota Helfman Cole & Bierman P.A.

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 inquires in a timely manner.

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

FY 2022-23 Budget Highlights

- Proposed budget is \$12,000 or 5.3% higher than prior year.
- Proposed budget includes an increase of \$12,000 (\$1,000 per month) to the monthly retainer as well as \$30,000 for code revisions.

- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$236,722</u>
Net cost of Department	<u>\$236,722</u>

OFFICE OF THE CITY ATTORNEY
Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
OPERATING						
Professional Services	\$ 177,347	\$ 238,895	\$ 224,722	\$ 236,722	100.0%	5.3%
<i>Total Operating Costs</i>	\$ 177,347	\$ 238,895	\$ 224,722	\$ 236,722	100.0%	5.3%
TOTAL EXPENSES	\$ 177,347	\$ 238,895	\$ 224,722	\$ 236,722	100.0%	5.3%

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 affect the Departmental Mission.</p>

FY2021-22 Accomplishments

- Effectively reviewed a total of 486 Zoning plans between October 1, 2021 and September 30, 2022.
- Efficiently processed a total of two Board of Adjustment case between October 1, 2021 and September 30, 2022.

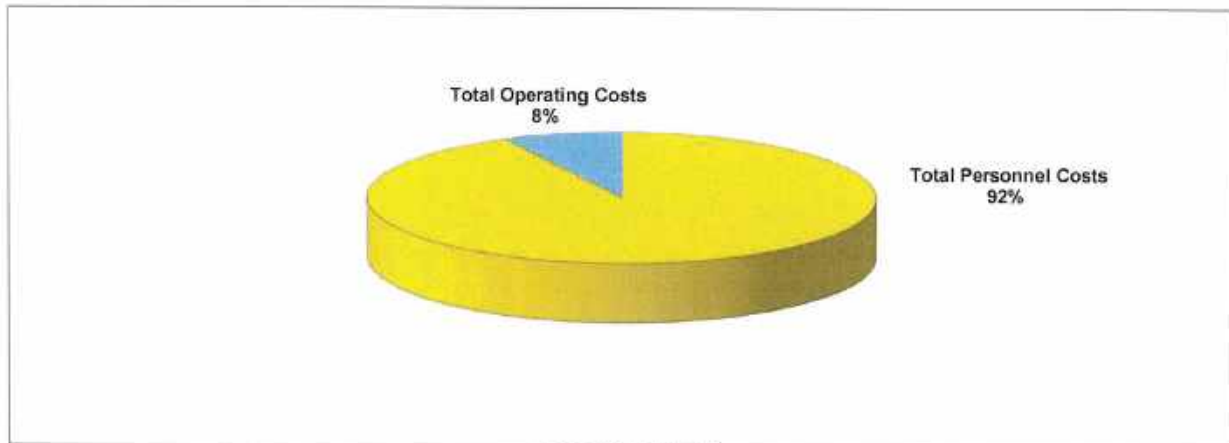
FY2022-23 Budget Highlights

- Proposed budget is \$513 or 0.6% higher than FY2020/2021.
- Budget Summary:

Budgeted Revenues	\$ 42,000
Budgeted Expenditures	\$ <u>94,180</u>
Net cost of Department	\$ <u>52,180</u>

PLANNING DEPARTMENT
Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	10,490	11,156	\$ 9,785	\$ 10,634	11.7%	8.7%
Part Time Year Round	55,393	59,588	61,439	63,897	70.2%	4.0%
Payroll Taxes	5,166	5,326	5,449	5,702	6.3%	4.6%
Pension & Retirement	1,223	1,207	951	995	1.1%	4.7%
Health Insurance	2,956	2,720	2,454	2,670	2.9%	8.8%
Workers' Compensation	173	130	178	186	0.2%	4.7%
<i>Total Personnel Costs</i>	\$ 75,401	\$ 80,127	\$ 80,256	\$ 84,084	92.4%	4.8%
OPERATING						
Professional Services	-	-	28,670	-	0.0%	-100.0%
Travel & Related Costs	-	-	1,500	500	0.5%	-66.7%
Printing & Binding	-	57	200	200	0.2%	0.0%
Postage	1,001	-	1,000	1,000	1.1%	0.0%
Office Supplies	8	114	300	300	0.3%	0.0%
Operating Supplies	629	629	2,257	1,000	1.1%	-55.7%
Dues, Memberships & Subsc.	373	373	425	425	0.5%	0.0%
Liability Insurance	1,471	1,588	1,442	1,898	2.1%	31.7%
Telephone/Internet	1,728	2,518	1,300	1,550	1.7%	19.2%
Education & Training	-	-	5,500	-	0.0%	-100.0%
<i>Total Operating Costs</i>	5,210	5,279	42,594	6,873	7.6%	-83.9%
TOTAL EXPENSES	\$ 80,611	\$ 85,406	\$ 122,850	\$ 90,957	100.0%	-26.0%



	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
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%
<i>Total of Part Time employees</i>	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	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Goals
Outputs					
1. Revision of Problem Zoning Code Sections	ON-GOING	ON-GOING	ON-GOING	ON-GOING	ON-GOING
1. Revision of Sign Code - 36 Street	ON-GOING	ON-GOING	ON-GOING	ON-GOING	ON-GOING
2. Revision of Sign Code - CBD & NBD District	ON-GOING	ON-GOING	ON-GOING	ON-GOING	ON-GOING
3. Revisions to Single Family Driveways and Slab Regulations	ON-GOING	ON-GOING	ON-GOING	ON-GOING	ON-GOING
4. Establish Swimming Pool Setbacks	ON-GOING	ON-GOING	ON-GOING	ON-GOING	ON-GOING
5. Revision on Sign Code	N/A	N/A	ON-GOING	ON-GOING	ON-GOING
6. Revisions to Single Family Awnings & Canopies	ON-GOING	ON-GOING	ON-GOING	ON-GOING	ON-GOING
Effectiveness					
1. Number of Board of Adjustment (BOA) Cases Prepared	8	5	3	2	3
2. Number of Zoning & Planning (Z & P) Board Cases Prepared	3	1	1	0	3
Efficiency					
1. Number of BOA Cases Postponed Due to Incomplete Case Files	2	0	0	0	0
2. Number of Z & P Cases Postponed Due to Incomplete Case Files	0	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. We strive to maintain a partnership with the community to ensure that Miami Springs remains a place where people can live and work safely, without fear.

Miami Springs 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, FBI's ICAC, SLOT, CST & multi-agency TRT.

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.
- Purchase Four (4) New Vehicles & Equipment.
- Reduction of vehicle burglaries at commercial business parking lots.
- Increase public awareness of crime prevention.
- Reduce speeding infractions in residential and commercial areas.

Objectives

- Increase the commitment to addressing the growing 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)/South Florida Money Laundering Strike Force.
- Utilize grants and alternate funding sources to facilitate additional training and equipment to enhance terrorism preparedness, and active shooter response.

Miami Springs Police Department

Objectives (continued)

- Improve communications/networking with other government agencies involved in "Homeland Security" through participation in various task forces and utilization of advanced communication technology.
- Increase area checks and CST activity in commercial areas to combat vehicle thefts and burglaries.
- Increase the number of STEPs conducted by Officers to decrease the number of speeders and speeding complaints.
- Continue to issue monthly press releases and public safety announcements through all communication outlets.

FY 2021-22 Accomplishments

- (1) Lieutenant and (1) Community Policing Officer assigned as Liaisons to the CIT (Crisis Intervention Training) Steering Committee.
- (1) Lieutenant assigned as a Liaison to the Miami-Dade County Association of Chiefs of Police Regional Peer Support Team Committee.
- (2) Recruits are attending the City of Miami Police College Training Center to become certified law enforcement officers.
- Implemented PepperBall Less Lethal System and Training
- Purchased Glock 17's For Every Officer, Including Night Lights
- Purchased Additional Lighting for Safety & More Visibility (Motor Unit)
- Purchased Simmunition Equipment (Protective Gear) & (Firearm & Rifle) Conversion Kits for Training
- Purchased and Implemented KeyPer Key Management System: This purchase allowed the Miami Springs Police Department to have a 24/7 electronic audit of key use by employees in an effort to ensure protection of valuable tools in the department. The software and system provide user history records, authorized user identification, biometric fingerprint access, web-based administration, and alerts.
- Rapid ID Fingerprint system was used successfully to identify and arrested wanted subjects for warrants based on the use of Rapid ID devices. Other subjects who attempted to conceal their identities were also identified.
- The Miami Springs Police Department continued to participate in the federally funded Internet Crimes Against Children (ICAC) Task Force. As part of the federally funded ICAC Task Force, the Investigations Division has assisted various Agencies/Departments in Child Exploitation operations/investigations throughout Miami-Dade County. A third member of the Investigations Division has begun the necessary training to begin conducting ICAC investigations.

Miami Springs Police Department

FY 2021-22 Accomplishments (continued)

- A narcotics investigation by the Investigations Division led to the seizure of large amounts of narcotics, four felony arrests, the dismantling of a narcotics distribution operation, and the safe relocation of a 10-year-old child.
- Members of the Investigations Division were involved in a multi-agency weeklong undercover Prostitution/Human Trafficking operation that took place at multiple locations throughout Miami-Dade County (including Miami Springs). This operation led to the recovery of trafficked adults and juveniles, multiple felony arrests, and the seizure of narcotics and firearms.
- The Investigations Division's Interview/Interrogations room and the Property/Evidence Room were outfitted with a new video surveillance system.
- Red Light Camera Safety Program: **43,580** Red Light Camera events were captured & reviewed with **21,749** Red Light Camera Citations issued in 2021, the highest amounts of citations issued since the program's inception. From 1/1/2022 - 9/29/2022 **35,146** Red Light Camera events were captured & reviewed with **17,958** Red Light Camera Citations.
- Motor Officers completed the Florida DOT Presidential Detail Training for Motor Unit.
- Acquired Body Armor for Both Dogs in Our K-9 Unit.
- Upgraded Temperature Monitoring Systems on Both K-9 Vehicles.
- Both Handlers and their K-9s received the Florida Law Enforcement Canine Association's Narcotics Detection Certification.

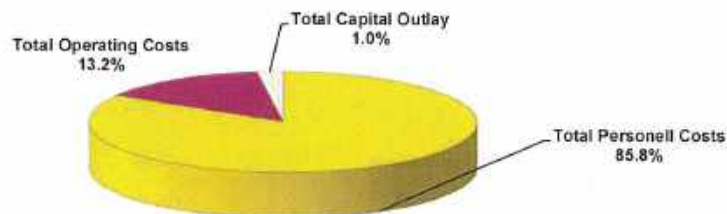
FY 2022-23 Budget Highlights

- The FY2022-2023 budget is a \$370,571 or a 4.6% increase from the prior year. The following are some key items included in the proposed budget:
 1. 3% pay raise in accordance to FOP contract.
 2. For FY2022-23, we will be requesting equipment at a total cost of \$176,300. Equipment includes: \$164,300 for two (2) new K-9 police vehicles and one (1) new patrol vehicle to add to our fleet, and \$12,000 for five Panasonic Toughbook laptop computers for police vehicles.
- Budget Summary:

Budgeted Revenues	\$1,260,000(includes \$1.1 million in red light fines)
Budgeted Expenditures	<u>\$ 8,385,724</u>
Net cost of Department	<u>\$7,125,724</u>

**POLICE DEPARTMENT
Expenditure Detail**

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Executive Salaries	\$ 591,732	\$ 618,051	\$ 632,031	\$ 668,505	8.0%	5.8%
Regular Salaries	3,021,271	3,300,614	3,372,325	3,564,043	42.5%	5.7%
Police Dept. Civilian	362,050	323,722	591,622	626,445	7.5%	5.9%
Part Time Year Round	26,763	60,929	99,839	108,141	1.3%	8.3%
Overtime	129,369	202,831	135,000	155,000	1.8%	14.8%
Special Pay	38,467	41,561	41,920	43,960	0.5%	4.9%
Unemployment compensation	363	786	0	0	0.0%	0.0%
Payroll Taxes	315,827	344,053	372,764	395,206	4.7%	6.0%
Pension & Retirement	577,796	545,056	467,427	469,256	5.6%	0.4%
Health Insurance	615,475	601,473	726,612	775,496	9.2%	6.7%
Workers' Compensation	294,642	217,082	292,101	201,313	2.4%	-31.1%
Total Personnel Costs	\$ 5,973,755	\$ 6,256,158	\$ 6,731,642	\$ 7,007,365	83.6%	4.1%
OPERATING						
Professional Services	60,038	87,630	73,458	70,650	0.8%	-3.8%
Contractual Services	13,109	11,400	47,059	59,809	0.7%	27.1%
Travel & Related Costs	3,638	3,649	11,300	15,500	0.2%	37.2%
Repairs & Maintenance	51,612	54,309	56,968	67,071	0.8%	17.7%
Rentals & Lease	40,150	40,794	43,000	43,550	0.5%	1.3%
Printing & Binding	695	65	800	800	0.0%	0.0%
Advertising & Promotions	724	1,041	5,000	7,000	0.1%	40.0%
Office Supplies	4,127	4,869	5,000	5,000	0.1%	0.0%
Postage	756	770	700	2,000	0.0%	185.7%
Operating Supplies	72,736	59,456	75,648	77,972	0.9%	3.1%
Uniforms	103,338	92,142	111,979	101,010	1.2%	-9.8%
Vehicle registration and tag	234	340	2,100	2,100	0.0%	0.0%
Courier, UPS, Fedex-Overnight	314	563	735	700	0.0%	-4.8%
Dues, Memberships & Subsc.	4,537	5,875	6,290	6,415	0.1%	2.0%
Transfers to Debt Service	218,229	217,376	217,376	217,376	2.6%	0.0%
Training & Education	49,952	33,167	61,917	61,250	0.7%	-1.1%
Liability Insurance	101,790	119,767	118,350	157,936	1.9%	33.4%
Fleet Maintenance	130,234	118,947	109,844	130,000	1.6%	18.3%
Fuels, Oils, Lubricants	64,357	78,623	80,000	100,000	1.2%	25.0%
Telephone/Internet/Beepers	43,565	48,026	50,000	75,920	0.9%	51.8%
Total Operating Costs	\$ 964,135	\$ 978,809	\$ 1,077,524	\$ 1,202,059	14.3%	11.6%
CAPITAL OUTLAY						
Vehicles	36,123	45,600	123,946	164,300	2.0%	32.6%
Machinery & Equipment	216,480	37,041	92,020	12,000	0.1%	-87.0%
Total Capital Outlay	\$ 252,603	\$ 82,641	\$ 215,966	\$ 176,300	2.1%	-18.4%
TOTAL EXPENSES	\$ 7,190,493	\$ 7,317,608	\$ 8,025,132	\$ 8,385,724	100.0%	4.5%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Chief of Police	1	1	1	1	1.5%	0.0%
Captain	1	1	1	1	1.5%	0.0%
Lieutenant	3	3	3	3	4.5%	0.0%
Sergeant - CPO	1	1	1	1	1.5%	0.0%
Sergeant	4	4	4	4	6.0%	0.0%
Officer - Detective	5	5	5	5	7.5%	0.0%
Officer - Motor	4	4	4	4	6.0%	0.0%
Officer - K9	2	2	2	2	3.0%	0.0%
Officer	24	24	26	26	38.8%	0.0%
Communications Supervisor	1	1	1	1	1.5%	0.0%
Dispatcher I	6	6	6	6	9.0%	0.0%
Dispatcher II	1	1	1	1	1.5%	0.0%
Police Sr. Executive Assistant	1	1	1	1	1.5%	0.0%
Police Network Administrator	1	1	1	1	1.5%	0.0%
Admin. Sp. II	2	2	2	2	3.0%	0.0%
Total of Full time employees	67	67	59	59	88.1%	0.0%
Part Time Employees						
Clerical Assistant	2	2	2	2	3.0%	0.0%
Public Service Aides	2	2	2	2	25.0%	0.0%
School Crossing Guards	4	4	4	4	6.0%	0.0%
Total of Part time employees	8	8	8	8	11.9%	0.0%
DEPARTMENT TOTAL	65	65	67	67	100.0%	0.0%

POLICE DEPARTMENT- School Crossing Guards
Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Part Time Year Round	\$ 14,028	\$ 11,772	\$ 24,916	\$ 25,565	89.0%	2.6%
Payroll Taxes	1,073	893	1,906	1,906	6.6%	0.0%
Worker's Compensation	765	555	747	562	2.0%	-24.7%
<i>Total Personnel Costs :</i>	\$ 15,866	\$ 13,220	\$ 27,569	\$ 28,033	97.6%	1.7%
OPERATING						
Uniforms	348	264	400	400	1.4%	0.0%
Other	-	179	300	300	1.0%	0.0%
<i>Total Operating Costs :</i>	\$ 348	\$ 443	\$ 700	\$ 700	2.4%	0.0%
TOTAL EXPENSES	\$ 16,214	\$ 13,663	\$ 28,269	\$ 28,733	100.0%	1.6%

POLICE DEPARTMENT PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
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Outputs

Crime Index	787	801	806	663	650
Crime rate (per 1,000)	58	59	60	49	45
Number of arrests	470	568	716	674	700
Reported Traffic Accidents	573	521	480	556	500
Traffic/parking citations	4,136	2,036	4,466	4,763	5,000

Effectiveness

Average call response time (min.)	3:05	3:05	2:36	3:07	2:45
Clearance rate of Class I Crimes	23.96%	25.60%	28.33%	19.94%	25.00%

Efficiency

Expenditures per resident population	\$531.91	\$497.40	\$538.52	\$561.14	\$598.98
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CODE COMPLIANCE DEPARTMENT



MISSION STATEMENT

The purpose of the Code Compliance Department is to protect the health, safety, and welfare of our residents by honoring and fulfilling the standards found in the City of Miami Springs Municipal Code; to maintain and improve the appearance of our neighborhoods and business districts to protect property values and enhance the economic setting. The Department provides our Citizens with the highest quality of service while attempting to obtain voluntary compliance from our residents, whenever possible, by administering a fair and unbiased compliance program. The character and principles of our Code Unit will ensure that our determination will always be present and we will always attempt to deter blight within our beautiful City of Miami Springs.

CODE COMPLIANCE DEPARTMENT

The Code Compliance Department is responsible for the patrolling of the Cities residential, and commercial properties, to ensure that those properties are in compliance with the City's Code of Ordinance pertaining to zoning, health, and safety regulations.

The department, through Code Compliance promotes, protects and ensures the safety and welfare of the citizens of Miami Springs by assisting Property Owners, Residents, and Business Owners in the active compliance with the City Miami Springs, Miami Dade County and the State of Florida Code of Ordinances.

GOALS

- To educate and inform the residents and business owners of current City Codes and possible violations, by means of a monthly Code Compliance Corner Article in the local newspaper.
- To collect appropriate Business Tax License fees, to issue new Business Tax Licenses in accordance to State of Florida Regulations. To secure fees for renewals no later than May 1, 2022.
- Maintain and follow up on all Code Compliance cases in an appropriate time manner and status, such as closed or active during the Fiscal year. Close all cases within 3 months of initial contact, unless specific extensions have been granted or pending Code Enforcement Board orders.

OBJECTIVES

- Maintain 100% compliance of the business locations with required Business Tax Licenses, signage, and maintenance of property ordinances within the City.
- Prevent business locations from operating without a Business Tax License by failing to apply or renew their licenses on a timely manner.
- To survey the City streets, alleys, sidewalks and properties daily, to prevent potentials safety hazards and esthetics violations.
- To prevent a backlog of active Code Compliance cases by performing follow up inspections for a 90% compliance with the departmental timetable for Code Compliance process.

FY21-22 ACCOMPLISHMENTS

- Successfully trained and promoted new Code Compliance Officer.
- Generated YTD 2699 Code Compliance Cases. (As of 09/30/2022)
- Performed 3245 follow-up Code Compliance inspections. (As of 09/30/2022)

CODE COMPLIANCE DEPARTMENT

FY21-22 ACCOMPLISHMENTS

- Productively collected, processed, printed and mailed 870 Business Tax renewals.
- As of 09/30/2022 all local business tax receipts were renewed and paid for.
- Successfully prosecuted 68 cases who were presented before the Code Enforcement Board/Special Master, 22 Old Business and 37 New Business, 9 Fine Reductions.
- Effectively operated within the Code Compliance Department while actively assisting the Building Department during departmental changes of personnel.
- Scheduled and performed 145 re-occupancy inspections. (As of 09/30/2022)
- Scheduled and performed 175 Garage Sale inspections. (As of 09/30/2022)
- Assisted and worked with Police Department and Public Works personnel on various Code Compliance Issues.
- Open 47 new cases for BTR (38 for vacation rentals and 13 for businesses operating without license).
- Purchased new vehicle (Ford F-150).

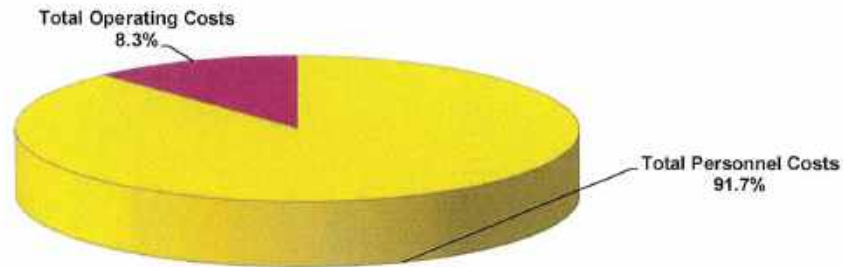
FY2022-23 Budget Highlights

- Proposed budget is \$36,290 or 13.2% higher than FY2021/2022. Increase is mainly due to the addition of an additional Code Enforcement Officer.
- Budget also includes \$15,000 for the services of a Special Magistrate.
- Budget Summary:

Budgeted Revenues	\$ 190,000
Budgeted Expenditures	<u>\$ 310,376</u>
Net deficit of the Department	<u>\$(120,376)</u>

CODE COMPLIANCE DEPARTMENT
Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 144,056	\$ 148,200	\$ 168,977	\$ 191,235	61.6%	13.2%
Payroll Taxes	10,739	10,413	12,927	14,629	4.7%	13.2%
Pension & Retirement	17,728	17,733	16,421	17,901	5.8%	9.0%
Health Insurance	14,506	27,713	37,723	46,282	14.9%	22.7%
Workers' Compensation	4,638	3,150	3,380	2,869	0.9%	-15.1%
<i>Total Personnel Costs</i>	<i>\$ 191,667</i>	<i>\$ 207,209</i>	<i>\$ 239,428</i>	<i>\$ 272,916</i>	<i>87.9%</i>	<i>14.0%</i>
OPERATING						
Contractual Services			12,000	15,000	4.8%	25.0%
Travel & Related Costs	974	960	500	750	0.2%	50.0%
Repairs and Maintenance	-	-	200	200	0.1%	0.0%
Uniforms	931	206	1,855	1,200	0.4%	-35.3%
Rentals & Lease	1,000	-	2,000	-	0.0%	-100.0%
Printing & Binding	500	-	500	200	0.1%	-60.0%
Postage	381	372	400	400	0.1%	0.0%
Office Supplies	500	558	1,200	1,200	0.4%	0.0%
Operating Supplies	701	232	1,300	2,100	0.7%	61.5%
Dues, Memberships & Subsc.	448	324	500	200	0.1%	-60.0%
Training & Education	-	-	500	200	0.1%	-60.0%
Liability Insurance	4,541	4,581	4,662	6,698	2.2%	43.7%
Fleet Maintenance	1,965	5,053	5,700	5,700	1.8%	0.0%
Telephone/Internet	2,752	6,761	3,341	3,612	1.2%	8.1%
<i>Total Operating Costs</i>	<i>\$ 14,693</i>	<i>\$ 19,047</i>	<i>\$ 34,658</i>	<i>\$ 37,460</i>	<i>12.1%</i>	<i>8.1%</i>
TOTAL EXPENSES	\$ 206,360	\$ 226,256	\$ 274,086	\$ 310,376	100.0%	13.2%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Code Compliance Officers	.2	2	2.0	3.0	93.8%	50.0%
B&C Director	0.2	0.2	0.2	0.2	6.3%	0.0%
<i>Total Full Time Employees</i>	<i>2.2</i>	<i>2.2</i>	<i>2.2</i>	<i>3.2</i>	<i>100.0%</i>	<i>45.5%</i>
DEPARTMENT TOTAL	2.2	2.2	2.2	3.2	100.0%	45.5%

**CODE COMPLIANCE
PERFORMANCE MEASURES**

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
Outputs					
All Business Tax Licenses will be printed and Mailed by the day after Labor Day	7/31/2019	8/12/2020	9/1/2021*	9/6/2022	9/5/2022
Process New/Active Business Licenses	As needed	As needed	As needed	As needed	As needed
Effectiveness					
Reduce # of Complaints in regards to Code Compliance Officers	Yes	Yes	Yes	Yes	Yes
Efficiency					
All Code Compliance cases will be entered within 24 hours of implementation.	Daily	Daily	Daily	Daily	Daily
**Due to delinquent customers who paid late fees.					
Complete Re-Occupancy inspections	Complete Within 10 Days, average 2 days	Complete Within 10 Days, average 2 days	Complete Within 10 Days, average 2 days	Complete Within 10 Days, average 2 days	Complete Within 10 Days, average 2 days
Perform Garage Sale Inspections	Weekly	Weekly	Weekly	Weekly	Weekly
Return phone calls, inquiries, and complaints	Daily	Daily	Daily	Daily	Daily
Answer E-mail inquiries	Daily	Daily	Daily	Daily	Daily
Answer Public Records request	Daily	Daily	Daily	Daily	Daily
Perform City Wide Sweeps	As needed	As needed	As needed	As needed	As needed
Write article for the Gazette	Monthly	Monthly	Monthly	Monthly	Monthly
Prepare Code Enforcement Board Agenda & Packets	As needed	As needed	As needed	As needed	As needed
Maintain accurate documentation and case files on all investigations.	Daily	Daily	Daily	Daily	Daily
Prepare a variety of written reports, memos and correspondence related to enforcement activities.	Daily	Daily	Daily	Daily	Daily
Perform field inspections, conduct investigations and provide recommendations for resolutions.	Daily	Daily	Daily	Daily	Daily
Receive and respond to Citizen Complaints and reports from other departments on alleged violations of City Zoning and related municipal codes and ordinances.	Daily	Daily	Daily	Daily	Daily

INFORMATION TECHNOLOGY

Mission Statement

The mission of the Information Technology Department is to provide comprehensive, quality technology-based services, at the most cost-effective manner while reducing vulnerabilities through advanced security solutions and education, 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 using 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. The Information Technology Department 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, intrusion detection, and network security
- VPN maintenance for secure communications with vendors
- PCI DSS Compliance for credit card terminals and related.
- Certificate renewals
- Server installations, maintenance and scalability.
- Domain administration and active directory maintenance.
- User and group account maintenance and security.
- Access control lists and permissions.
- System backups and replication.
- Virtualization and imaging
- Network and Security policies.
- User policies and procedures.

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
- Laserfiche and Central Square integration
- Police Department OSSI and related components
- MDT's and mobile server for police
- Routing, management, and security of FCIC communications
- Synchronization of internal services and social networking sites
- Website support for editors in city departments
- Maintain documentation on installations and procedures for applications

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 lockdowns
- Maintain end user policies and procedures relating to software.

Information Technology

Major Functions & Activities (continued)

Support (continued)

- Installation, support, and end user training of
 - Microsoft Office software
 - Central Square Naviline
 - IBM Access client solutions (ACS)
 - Java / JRE
 - Navigator for i / iSeries and printer sessions
 - Outlook email
 - Vermont Systems Rec Trac
 - Laserfiche document/scanning system
 - Fore! Golfnow software
 - Qrep / Cognos
 - eForms – PD
 - OSSI Dispatch system – PD
 - E-Subpoena
 - Secure file transfer servers for DHSMV
- 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 hosted PBX system
- Phones / devices that communicate with PBX
- SIP based account management
- Cell phone services – devices, account management
- Maintain communications and communications security policy
- Wifi access point installation, security, and maintenance.
- Group Policy Objects relating to routing and networking
- Network Login / Logout Scripts
- Backup system
- Niagra Climate Control System
- Vermont Systems for REC / Golfnow for Golf

Information Technology

Major Functions & Activities (continued)

Telecommunications(continued)

- Surveillance cameras communications, maintenance, repairs.
- MDT Mobile units for police department
- SQL Server for USA and BOSS ALPR

FY2021-22 Accomplishments

- Replaced domain controllers DC1, DC2, and DC3 to allow upgrading active directory system upgrade to version 2019.
- Integration of Exchange 2019 to ease possible future move to office 365.
- Terminal Server – replaced Windows terminal with Linux based system.
- Automatic License Plate Readers upgraded to cloud hosted environment.
- VSI Rectrac upgrades to cloud hosted environment.
- Golfnow – SQL server upgrades and move to cloud hosted environment.

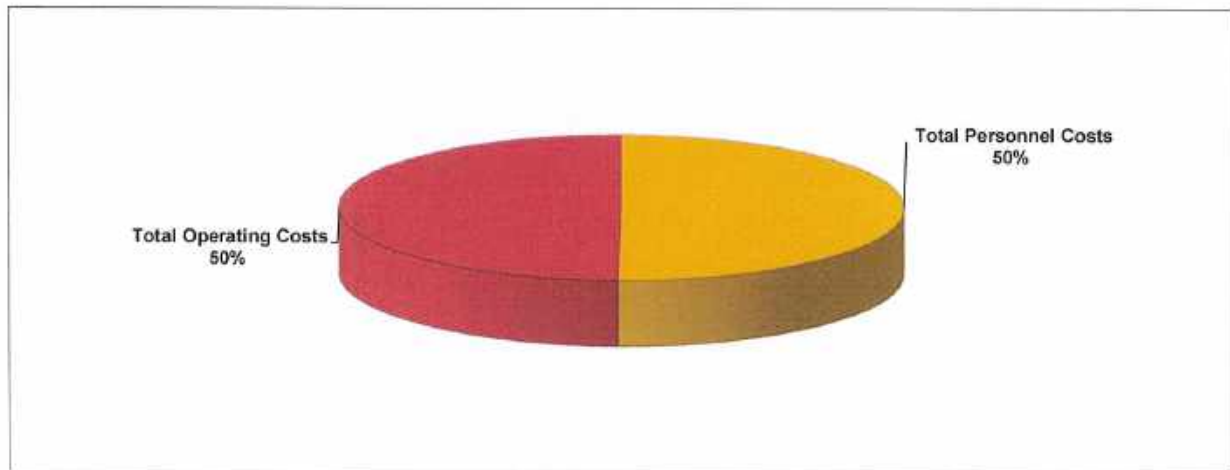
FY 2022-23 Budget Highlights

- Proposed budget is 10,176 or 2.5% higher than FY2021/2022.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$417,383</u>
Net cost of Department	<u>\$417,383</u>

**INFORMATION TECHNOLOGY
Expenditure Detail**

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 137,194	\$ 127,968	\$ 150,500	\$ 159,580	38.2%	6.0%
Part Time	1,169	-	-	-	0.0%	0.0%
Payroll Taxes	11,389	9,671	11,513	12,208	2.9%	6.0%
Pension & Retirement	16,975	15,374	14,626	14,938	3.6%	2.1%
Health Insurance	15,520	12,746	20,594	22,331	5.4%	8.4%
Workers' Compensation	345	260	376	399	0.1%	6.1%
<i>Total Personnel Costs</i>	<i>\$ 182,592</i>	<i>\$ 166,019</i>	<i>\$ 197,609</i>	<i>\$ 209,456</i>	<i>50.2%</i>	<i>6.0%</i>
OPERATING						
Contractual Services	139,892	170,152	182,343	182,105	43.6%	-0.1%
Telephone/Internet	5,465	4,898	5,093	5,093	1.2%	0.0%
Repairs & Maintenance	4,268	5,199	9,705	6,610	1.6%	-31.9%
Liability Insurance	3,469	3,945	3,667	4,978	1.2%	35.8%
Office Supplies	517	520	500	500	0.1%	0.0%
Operating Supplies	1,452	3,874	3,000	3,350	0.8%	11.7%
Dues, Memberships & Subsc.	826	952	1,090	1,090	0.3%	0.0%
Training & Education	1,893	1,459	4,200	4,200	1.0%	0.0%
<i>Total Operating Costs</i>	<i>\$ 157,782</i>	<i>\$ 190,999</i>	<i>\$ 209,598</i>	<i>\$ 207,926</i>	<i>49.8%</i>	<i>-0.8%</i>
TOTAL EXPENSES	\$ 340,374	\$ 357,018	\$ 407,207	\$ 417,383	100.0%	2.5%



Personnel Summary						
	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Information Technology Manager	1	1	1	1	50.0%	0.0%
Asst. I.T. Manager	1	-	1	1	50.0%	100.0%
<i>Total of Full time employees</i>	<i>2</i>	<i>1</i>	<i>2</i>	<i>2</i>	<i>100.0%</i>	<i>0.0%</i>
<i>Part-time Employee</i>						
IT Technician	-	1	-	-	0.0%	-100.0%
DEPARTMENT TOTAL	2	2	2	2	100.0%	0.0%

INFORMATION TECHNOLOGY DEPARTMENT PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal	
Outputs						
Number of informal Help desk calls	675	422	922	753	<240	
Daily average of web hits	682	1191	608	512	>1000	
Daily average of web visitors	284	976	432	343	>200	
Users supported	128	130	126	126	126-150	
PC's supported	142	137	140	140	140	
HW Servers	10	10	14	12	N/A	
Virtual Servers	18	18	11	12	N/A	
Efficiency						
Number of Hardware support calls	22	37	180	492	<100	
Number of Software support calls	388	176	598	100	<100	
Number of phone related support calls	57	82	47	50	<50	
Number of trianing hours provided	130	20	20	180	>50	
Tech staff to End User ratio	42:1	65:1	42:1	42:1	42:1	
Number of website related tasks	240	34	27	6	<50	
Number of network related issues	47	77	28	73	<100	
Number of server related issues	15	33	42	17	<12	
SERVICE RELIABILITY						
	Current year downtime notes	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 GOAL
Email uptime	various problems stemming from failed updates	99.64%	98.60%	96.60%	99.77%	99.99%
File Services uptime	scheduled maintenance - weekends	99.99%	91.80%	99.60%	99.99%	99.99%
LaserFiche scan system	scheduled maintenance - weekends	99.99%	91.80%	99.92%	99.99%	99.99%
DNS	unscheduled maintenance - repairs	99.99%	99.95%	98.60%	99.99%	99.99%
DHCP	only maintenance	98.63%	99.91%	99.20%	98.63%	99.99%
Website	hosted outside	99.72%	99.86%	99.97%	99.72%	99.99%
Terminal Server	RDP services replaced with XRDP	99.17%	97.55%	96.80%	99.17%	99.99%
DMS server	dedicated DMS server this year	99.99%	13.86%	74.00%	99.99%	99.99%
TrendMicro antivirus	AV server needs replacing	99.99%	99.86%	99.45%	99.99%	99.99%
Vermont Rectrac	2022 upgraded to cloud services	99.99%	97.55%	98.60%	99.99%	99.99%
Golfnow	has been upgraded to cloud services	99.17%	99.91%	99.17%	99.17%	99.99%
MSPD-Mobile server	down for updates	98.63%	99.86%	96.70%	98.63%	99.99%
MSPD-SQL DHSMV ftp	down for monthly updates	98.63%	99.86%	96.70%	98.63%	99.99%
MSPD Domain Controller	down for monthly updates	99.99%	99.86%	99.70%	99.99%	99.99%



MIAMI SPRINGS PUBLIC WORKS DEPARTMENT MISSION STATEMENT

Our mission is to preserve the quality of life of our citizens by providing our current and future population with adequate resources and infrastructure through utility, landscape, and facility maintenance program improvements; along with transportation and pedestrian enhancements. Continuing our commitment to the community with public service of the highest quality, and deliver these services with courtesy and professionalism.

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 responses 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, service providers and staff

Objectives

Continue cross training efforts across ALL divisions to provide seamless services to our residents and other departments.

Track all service provider, inventory, and labor expenses to ensure a cost-effective operation.

Oversee the creation of a City-wide preventative maintenance program and improve current conditions of all facilities.

FY2021-22 Accomplishments

Increased front and back office personnel to better meet the increasing needs of our residents, departments and businesses

Maintained level of service to our residents responding to requests within 24-48 hours of receipt

Received and responded to 1500 resident phone calls regarding various requests or services

Continued efforts in shopping for better pricing on good and services

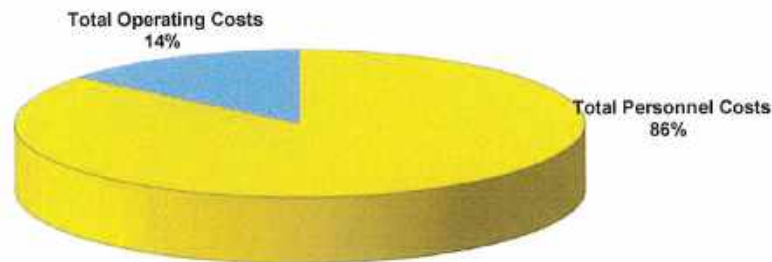
FY 2022-23 Budget Highlights

- The total Public Works budget for FY22-23 is \$2,252,473 or \$2,032 higher than FY2021/2022 budget.
- Administration budget is \$17,210 or 3.7% higher than FY21/22 due to the 4% COLA budgeted for FY22-23.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$485,630</u>
Net cost of Department	<u>\$485,630</u>

PUBLIC SERVICES DEPARTMENT
Administration Division - Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 257,136	\$ 290,373	\$ 299,910	\$ 315,966	65.1%	5.4%
Overtime	2,160	2,084	1,500	1,500	0.3%	0.0%
Payroll Taxes	19,957	22,294	23,058	24,286	5.0%	5.3%
Pension & Retirement	19,508	29,469	29,146	29,577	6.1%	1.5%
Health Insurance	32,686	33,477	49,554	43,385	8.9%	-12.4%
Workers' Compensation	1,986	1,492	2,399	2,528	0.5%	5.4%
Unemployment Compensation	305	739	-	-	-	0.0%
Total Personnel Costs	\$ 333,738	\$ 379,928	\$ 405,567	\$ 417,242	85.9%	2.9%
OPERATING						
Travel & Related Costs	4,200	2,100	4,200	4,200	0.9%	0.0%
Courier, UPS, Fedex	-	6	50	50	0.0%	0.0%
Utility Services	15,454	10,266	8,000	8,000	1.6%	0.0%
Repairs & Maintenance	3,115	271	1,000	500	0.1%	-50.0%
Rentals & Lease	-	942	1,800	1,000	0.2%	-44.4%
Printing & Binding	-	53	150	100	0.0%	-33.3%
Postage	925	878	800	800	0.2%	0.0%
Office Supplies	6,137	3,596	4,000	3,000	0.6%	-25.0%
Operating Supplies	7,302	4,793	8,000	6,000	1.2%	-25.0%
Fuels, Oils, Lubricants	2,085	1,248	1,000	1,800	0.4%	80.0%
Dues, Memberships & Subsc.	-	430	300	300	0.1%	0.0%
Training & Education	250	750	3,000	2,000	0.4%	-33.3%
Liability Insurance	24,498	29,727	23,303	31,588	6.5%	35.6%
Fleet Maintenance	6,860	1,937	2,700	2,700	0.6%	0.0%
Telephone/Internet	5,397	4,758	4,550	6,350	1.3%	39.6%
Total Operating Costs	\$ 76,223	\$ 61,755	\$ 62,853	\$ 68,388	14.1%	8.6%
CAPITAL OUTLAY						
Machinery & Equipment	-	2,981	-	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ 2,981	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 409,961	\$ 444,664	\$ 468,420	\$ 485,630	100.0%	3.7%



	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Public Works Director	1	1	1	1	16.7%	0.0%
Administrative Assistant I and II	1	1	2	2	33.3%	0.0%
Administrative Assistant III	1	1	1	1	16.7%	0.0%
Procurement Supervisor	1	1	1	1	16.7%	0.0%
Matl Mgt Clerk	1	1	1	1	16.7%	0.0%
DIVISION TOTAL	5.0	5.0	6.0	6.0	100.0%	0.0%

PUBLIC WORKS-ADMINISTRATION PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
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Outputs

Regulatory mandates and permits in compliance	100%	100%	100%	100%	100%
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Effectiveness

Increase management skills trainings	85%	90%	100%	100%	100%
Cross train across ALL divisions to increase overall effectiveness	NA	NA	NA	NA	50%

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, install and repair sidewalks to ensure American with Disability Act (ADA) compliance to eliminate safety hazards.

Locate and repair potholes and sinkholes, city-wide.

Participate in the planning, design, and execution of various pedestrian and roadway improvement projects City-wide.

FY2021-22 Accomplishments

Installed 3500 linear feet of sidewalk providing connectivity and ADA compliance increasing walkability for our residents.

Increased and refurbished ADA parking City-wide

Installed new parking signs throughout the downtown district of the City improving visibility of designated Public Parking.

Responded to 3700 Sunshine 811 locations requests on time.

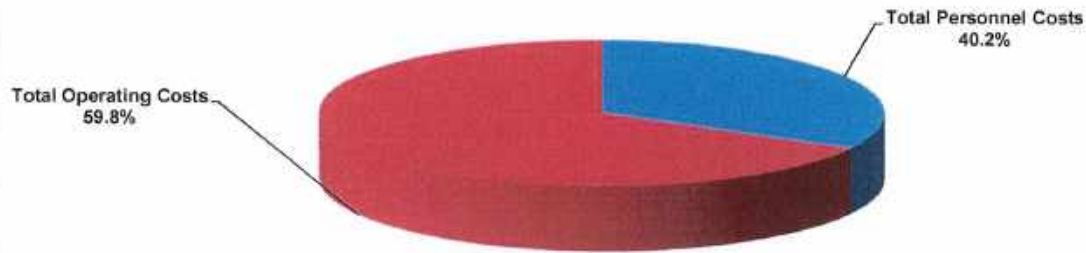
FY 2022-23 Budget Highlights

- Proposed budget is \$53,244 or 12.3% lower than FY2021/2022. Decrease is due to reduction in salaries due to reduction of one full time employee and transfer to public properties.
- Budget includes \$50,000 in city-wide tree planting.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$378,975</u>
Net cost of Department	<u>\$378,975</u>

PUBLIC SERVICES DEPARTMENT
Streets & Streetlights Division - Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 138,135	\$ 105,726	\$ 120,896	\$ 85,470	22.6%	-29.3%
Overtime	2,226	1,149	2,000	2,000	0.5%	0.0%
Payroll Taxes	10,734	7,969	9,402	6,691	1.8%	-28.8%
Pension & Retirement	16,995	10,949	11,749	8,001	2.1%	-31.9%
Health Insurance	32,935	21,752	34,356	21,353	5.6%	-37.8%
Workers' Compensation	6,156	2,829	3,869	1,282	0.3%	-66.9%
<i>Total Personnel Costs</i>	<i>\$ 207,181</i>	<i>\$ 150,374</i>	<i>\$ 182,271</i>	<i>\$ 124,798</i>	<i>32.9%</i>	<i>-31.5%</i>
OPERATING						
Contractual services	45,757	24,910	50,000	50,000	13.2%	0.0%
Utility Services	142,229	148,502	147,500	150,000	39.6%	1.7%
Repairs & Maintenance	7,472	10,422	15,000	15,000	4.0%	0.0%
Operating Supplies	13,091	6,226	15,000	15,000	4.0%	0.0%
Liability Insurance	2,907	2,382	2,447	2,177	0.6%	-11.0%
Fuels, Oils, Lubricants	7,188	8,641	4,000	5,000	1.3%	25.0%
Fleet Maintenance	22,701	20,280	16,000	17,000	4.5%	6.3%
<i>Total Operating Costs</i>	<i>\$ 241,345</i>	<i>\$ 221,363</i>	<i>\$ 249,947</i>	<i>\$ 254,177</i>	<i>67.1%</i>	<i>1.7%</i>
CAPITAL OUTLAY						
Improvements Other than Bldg	19,174	22,302	-	-	0.0%	0.0%
<i>Total Capital Outlay</i>	<i>\$ 19,174</i>	<i>\$ 22,302</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>	<i>0.0%</i>
TOTAL EXPENSES	\$ 467,700	\$ 394,039	\$ 432,218	\$ 378,975	100.0%	-12.3%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Equipment Operator	1	1	-	-	0.0%	0.0%
Heavy Equipment Operator	1	1	0	0	0.0%	0.0%
Maintenance Worker I	1	1	3	2	100.0%	-33.3%
<i>Total Full Time Employees</i>	<i>3</i>	<i>3</i>	<i>3</i>	<i>2</i>	<i>100.0%</i>	<i>0.0%</i>
DIVISION TOTAL	3	3	3	2	100.0%	-33.3%

PUBLIC WORKS-STREETS/SIDEWALKS PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
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Outputs

Linear feet of underground streetlight wire replaced	40 lf	1500 lf	2,960	5712 lf	5000 lf
Square footage of sidewalk replaced	12,469 sf	7,500 sf	570 sf	21,665 sf	25,000 sf

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.

Increase training for public properties employees on the proper use of equipment.

Improve and beautify the landscape of the City through innovative designs and programs which benefit the citizens, as well as the employees of the City.

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

FY2021-22 Accomplishments

Maintained level of service to all public areas including special requests in preparation for City and Private events.

Successfully earned the Tree City USA and Growth Award.

Increased tree canopy in public spaces throughout the City providing shade and bird sanctuary.

FY 2022-23 Budget Highlights

- Proposed budget is \$31,764 or 3.5% higher than FY2021/2022.
- Budget includes \$100,000 for city-wide tree trimming,
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$928,290</u>
Net cost of Department	<u>\$928,290</u>

PUBLIC SERVICES DEPARTMENT
Public Properties Division - Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 292,911	\$ 261,810	\$ 368,871	\$ 390,014	42.0%	5.7%
Overtime	1,566	2,233	3,500	3,500	0.4%	0.0%
Payroll Taxes	21,971	19,586	28,486	30,104	3.2%	5.7%
Pension & Retirement	35,806	31,919	35,847	36,509	3.9%	1.8%
Health Insurance	81,051	71,540	114,800	125,185	13.5%	9.0%
Workers' Compensation	13,928	10,325	11,804	5,850	0.6%	-50.4%
Unemployment compensation	0	699			0.0%	0.0%
<i>Total Personnel Costs</i>	<i>\$447,233</i>	<i>\$398,112</i>	<i>\$563,308</i>	<i>\$591,161</i>	<i>63.7%</i>	<i>4.9%</i>
OPERATING						
Contractual Services	202,105	100,583	104,500	110,000	11.8%	5.3%
Utility Services	88,773	95,118	70,000	70,000	7.5%	0.0%
Rentals and Leases	-	-	300	-	0.0%	-100.0%
Fuels, Oils, Lubricants	8,329	8,696	6,000	6,000	0.6%	0.0%
Operating Supplies	34,449	18,890	35,000	25,000	2.7%	-28.6%
Repairs and Maintenance	6,933	5,360	12,500	12,500	1.3%	0.0%
Transfer to Debt Service	5,414	5,279	5,279	5,279	0.6%	0.0%
Liability Insurance	31,009	55,908	60,539	77,950	8.4%	28.8%
Fleet Maintenance	46,098	42,251	32,000	27,000	2.9%	-15.6%
Telephone/Internet	8,907	11,239	7,100	3,400	0.4%	-52.1%
<i>Total Operating Costs</i>	<i>\$ 432,017</i>	<i>\$ 341,324</i>	<i>\$ 333,218</i>	<i>\$ 337,129</i>	<i>36.3%</i>	<i>1.2%</i>
CAPITAL OUTLAY						
Improvements Other than Bldg	-	4,200	-	-	0.0%	0.0%
<i>Total Capital Outlay</i>	<i>\$ -</i>	<i>\$ 4,200</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>	<i>0.0%</i>
TOTAL EXPENSES	\$ 879,250	\$ 743,636	\$ 896,526	\$ 928,290	100.0%	3.5%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Maintenance Worker I, II	12	12	12	11	100.0%	-8.3%
<i>Total Full Time Employees</i>	<i>12</i>	<i>12</i>	<i>12</i>	<i>11</i>	<i>100.0%</i>	<i>-8.3%</i>
DIVISION TOTAL	12	12	12	11	100.0%	-8.3%

PUBLIC PROPERTIES DEPARTMENT PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
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Outputs

Properly prune and thin trees (city-wide)	70%	100%	100%	100%	100%
Maintain Tree City USA & Growth Award	100%	100%	100%	100%	100%

Effectiveness

Increase training hours	50%	75%	75%	75%	75%
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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.

Oversee the creation of a City-wide preventative maintenance program and improve current conditions of all facilities.

FY 2021-22 Accomplishments

Established maintenance schedule for all critical equipment within City facilities reducing cost and preventative measures.

Completed 285 City-wide facility requests

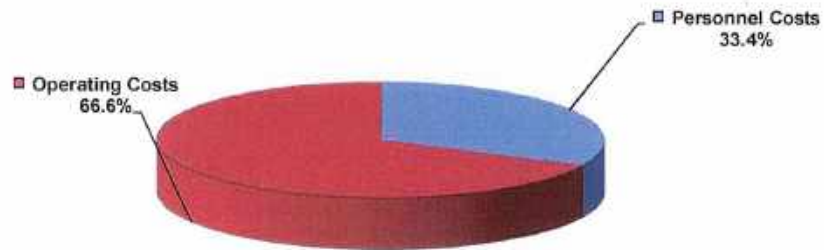
FY 2022-23 Budget Highlights

- Proposed budget is \$5,802 or 1.4% higher than FY2021/2022.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$419,078</u>
Net cost of Department	<u>\$419,078</u>

PUBLIC SERVICES DEPARTMENT
Building Maintenance Division - Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 80,752	\$ 85,292	\$ 88,740	\$ 92,790	22.1%	4.6%
Overtime	2,983	1,179	3,500	3,000	0.7%	-14.3%
Payroll Taxes	6,306	6,487	7,056	7,328	1.7%	3.8%
Pension & Retirement	10,092	10,248	8,624	8,686	2.1%	0.7%
Health Insurance	16,597	15,557	19,776	21,487	5.1%	8.7%
Workers' Compensation	2,628	2,230	2,840	1,392	0.3%	-51.0%
Total Personnel Costs	\$ 119,358	\$ 120,993	\$ 130,535	\$ 134,683	32.1%	3.2%
OPERATING						
Transfers to Debt Service	49,185	47,932	47,932	47,932	11.4%	0.0%
Contractual Services	77,342	71,612	80,000	84,000	20.0%	5.0%
Utility Services	287	289	150	350	0.1%	133.3%
Repairs & Maintenance	483,500	493,173	144,362	140,000	33.4%	-3.0%
Fuels, Oils, Lubricants	728	1,070	1,000	2,000	0.5%	100.0%
Operating Supplies	4,842	3,289	5,000	5,000	1.2%	0.0%
Liability Insurance	1,741	1,881	1,796	2,364	0.6%	31.6%
Fleet Maintenance	486	1,148	2,000	1,700	0.4%	-15.0%
Telephone/Internet	-	-	500	1,050	0.3%	110.0%
Total Operating Costs	\$ 618,111	\$ 620,394	\$ 282,740	\$ 284,396	67.9%	0.6%
TOTAL EXPENSES	\$ 737,469	\$ 741,387	\$ 413,276	\$ 419,078	100.0%	1.4%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Building Maintenance Specialist II	1	1	1	1	50.0%	0.0%
Maintenance Worker I	1	1	1	1	50.0%	0.0%
DIVISION TOTAL	2	2	2	2	100.0%	0.0%

BUILDING MAINTENANCE DEPARTMENT PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
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Outputs

Reduce energy and utility costs by	70%	85%	85%	85%	90%
Regular Maintenance of Bathrooms (City-wide)	100%	100%	100%	100%	100%
Regular Maintenance of HVAC systems (City-wide)	100%	100%	100%	100%	100%
Regular Maintenance of All Buildings (City-Wide)	100%	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

Provide quality maintenance that is both timely and cost effective on all City-owned vehicles and specialized equipment.

Maintain fleet parts and tire inventory at an optimal level.

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

FY 2021-22 Accomplishments

Increased in-house repairs reducing costs to outside vendors

Managed closely inventory for fleet parts and tires; reducing costs by shopping for the best value.

Completed 100% of preventative maintenance inspections by the scheduled due date

FY 2022-23 Budget Highlights

- Proposed budget is \$40,500 or approx. the same as FY2021/2022.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$40,500</u>
Net cost of Department	<u>\$40,500</u>

PUBLIC SERVICES DEPARTMENT
Fleet Maintenance Division - Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
OPERATING						
Contractual Services	27,029	49,300	30,000	30,000	74.1%	0.0%
Repairs & Maintenance	1,899	7,728		-	0.0%	0.0%
Fuels, Oils, Lubricants	769	527	1,000	1,000	2.5%	0.0%
Operating Supplies	27,111	4,073	6,000	7,500	18.5%	25.0%
Fleet Maintenance	4,672	2,721	3,000	2,000	4.9%	-33.3%
<i>Total Operating Costs</i>	\$ 61,480	\$ 64,349	\$ 40,000	\$ 40,500	100.0%	1.3%
CAPITAL OUTLAY						
Machinery & Equipment	5,156	-	-	-	0.0%	0.0%
<i>Total Capital Outlay</i>	\$ 5,156	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 66,636	\$ 64,349	\$ 40,000	\$ 40,500	100.0%	1.3%

FLEET MAINTENANCE DEPARTMENT PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
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Outputs

PM's completed within 3 days of due date	100%	100%	100%	100%	100%
Percentage to increase in-house repairs	95%	100%	100%	100%	100%

Effectiveness

Reduce number of vehicles for repeat repairs by	100%	100%	100%	100%	100%
Reduce cost of parts by increasing vendors	NA	NA	NA	NA	75%

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 our Special Events 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%
- Enhance our Summer Camp and After School Programs
- Implement an E-Sports Program

2021-22 Accomplishments

- Implement a new Holiday Golf Cart Parade
- Work together with DOH and Nomi Health to provide COVID-19 Vaccines and Testing sites at the Community Center
- Repainted the Community Center
- Summer Camp Registration up 30%
- Implemented a Flag Football League
- Implemented a Parks and Recreation Instagram page
- Implemented new software to our Rec. Trac systems to have our Data Base run more efficient.

FY 2022-23 Budget Highlights

- The total Recreation budget for FY 22-23 is \$2,951,745 which is \$74,899 or 2.6% higher than the FY21-22 budget.
- Proposed Administration budget is \$31,405 or 1.7% lower than FY2021/2022.
- Budget includes the increase in the State's minimum wage to \$11 per hour for all part time staff as well as the increase in health insurance costs and increase due to the 4% COLA for staff.
- For FY2022-23, budget includes \$40,000 in renovations to the office cabinetry and the multi-purpose room(Heat Room), \$30,000 for renovation of batting cages, and \$25,000 for a new work pick up truck.
- Budget Summary:

Budgeted Revenues	\$ 289,300
Budgeted Expenditures	<u>\$1,805,755</u>
Net cost of Department	<u>\$1,516,455</u>
- The Pelican Playhouse will receive an subsidy of \$31,400 for FY22-23 same as provided in FY21-22.

RECREATION DEPARTMENT
Administration Division - Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 356,829	\$ 343,891	\$ 346,890	\$ 357,150	19.8%	3.0%
Part Time Year Round	224,047	239,266	240,000	260,000	14.4%	8.3%
Overtime	20,173	42,149	10,000	20,000	1.1%	100.0%
Seasonal Emp	57,767	112,930	130,000	130,000	7.2%	0.0%
Payroll Taxes	50,267	56,011	55,607	58,687	3.2%	5.5%
Pension & Retirement	41,460	41,427	33,711	33,432	1.9%	-0.8%
Health Insurance	55,518	54,608	64,670	70,242	3.9%	8.6%
Workers' Compensation	8,771	4,798	9,711	10,089	0.6%	3.9%
Unemployment Compensation Tax	4,604	2,345	-	-	0.0%	0.0%
Total Personnel Costs	\$ 819,436	\$ 897,425	\$ 890,589	\$ 939,601	52.0%	5.5%
OPERATING						
Professional Services	-	-	1,500	1,500	0.1%	0.0%
Contractual Services	96,552	65,834	72,960	86,588	4.8%	18.7%
Officials/Referees	19,559	27,911	98,000	51,000	2.8%	-48.0%
Travel & Related Costs	3,600	3,300	3,600	3,600	0.2%	0.0%
Utility Services	101,852	115,229	104,400	104,400	5.8%	0.0%
Repairs & Maintenance	48,901	36,783	95,101	61,601	3.4%	-35.2%
Rentals & Lease	4,840	6,088	8,228	5,500	0.3%	-33.2%
Printing & Binding	304	982	2,500	2,500	0.1%	0.0%
Promotions & recreational activities	59,267	55,774	50,000	140,250	7.8%	180.5%
Uniforms	2,441	1,985	2,500	2,500	0.1%	0.0%
Office Supplies	1,587	2,461	2,500	2,500	0.1%	0.0%
Operating Supplies	41,674	42,144	89,020	58,385	3.2%	-34.4%
Postage	153	145	200	200	0.0%	0.0%
Uniforms-Basketball/Football	5,750	4,433	4,000	19,885	1.1%	397.1%
Dues, Memberships & Subsc.	1,471	1,053	1,500	1,500	0.1%	0.0%
Pelican Playhouse Costs	29,888	27,126	35,850	35,850	2.0%	0.0%
Training & Education	15	2,761	3,000	3,000	0.2%	0.0%
Liability Insurance	87,750	105,542	104,767	130,684	7.2%	24.7%
Fleet Maintenance	15,916	16,166	8,500	8,500	0.5%	0.0%
Fuels, Oils, Lubricants	2,637	3,492	2,000	2,000	0.1%	0.0%
Transfers to Debt Service Fund	17,442	16,998	39,691	38,853	2.2%	-2.1%
Telephone/Internet	12,565	13,153	10,358	10,358	0.6%	0.0%
Total Operating Costs	\$ 554,164	\$ 549,380	\$ 740,175	\$ 771,154	42.7%	4.2%
CAPITAL OUTLAY						
Buildings	-	-	-	-	0.0%	0.0%
Improvements Other than Bldg	-	-	177,396	70,000	3.9%	-60.5%
Machinery & Equipment	77,442	14,410	49,990	25,000	1.4%	-50.0%
Total Capital Outlay	\$ 77,442	\$ 14,410	\$ 227,386	\$ 95,000	5.3%	-58.2%
TOTAL EXPENSES	\$ 1,451,042	\$ 1,461,195	\$ 1,858,150	\$ 1,805,755	100.0%	-2.8%

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Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Recreation Director	1	1	1	1	16.7%	0.0%
Recreation Leader	1	1	1	1	16.7%	0.0%
Programs Division Supervisor	0	0	0	0	0.0%	0.0%
Administrative Assistant III	1	1	1	1	16.7%	0.0%
Sports Division Supervisor	0	0	0	0	0.0%	0.0%
Recreation Coordinator	2	2	2	2	33.3%	0.0%
Recreation Specialist II	0	0	0	0	0.0%	0.0%
Special Events/Program Supervisor	1	1	1	1	16.7%	0.0%
Total of Full-Time Employees	6	6	6	6	100.0%	0.0%
Part time Employees						
Recreation Leader (seasonal)	as needed	as needed	as needed	as needed	0.0%	0.0%
Recreation Leader (year-round)	as needed	as needed	as needed	as needed	0.0%	0.0%
Total of Part time employees	0	0	0	0	0.0%	0.0%
DIVISION TOTAL	6	6	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 provide our residents and patrons with a safe environment to learn to swim, Aquatic Leisure and to also have a Family Fun Experience.

Objectives

- Offer additional family-oriented activities during "open swim" sessions.
- Offer Learn to Swim Program
- Offer Water Safety Classes to the Community
- Host Events quarterly at the Aquatic Center
- Offer fitness water classes for our pool patrons

FY2021-22 Accomplishments

- Work together with DOH to provide Vaccines
- Implemented a Lifeguard Training Class Quarterly.

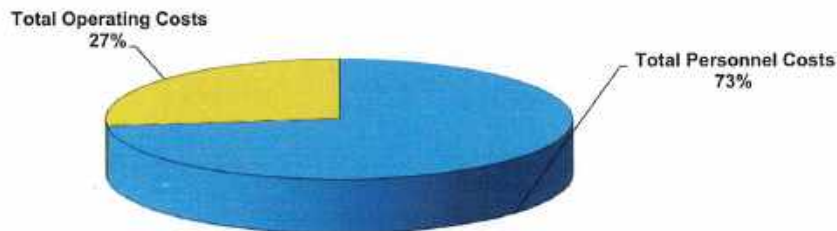
FY 2022-23 Budget Highlights

- Proposed pool budget is \$73,198 or 11.9% higher than the FY21-22.
- Increase is due to the increase in the State's minimum wage to \$11 per hour for all part time staff as well as the increase in health insurance costs and increase due to the 4% COLA for staff.
- Budget also includes \$30,000 to renovate the pool deck..
- Budget Summary:

Budgeted Revenues	\$153,000
Budgeted Expenditures	<u>\$685,899</u>
Net cost of Department	<u>\$532,899</u>

RECREATION DEPARTMENT
Aquatics Division - Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	92,193	98,184	93,639	97,386	14.2%	4.0%
Part Time Year Round	165,308	228,071	274,000	300,000	43.7%	9.5%
Overtime	5,148	10,144	2,500	10,000	1.5%	300.0%
Payroll Taxes	20,467	25,732	28,316	31,165	4.5%	10.1%
Pension & Retirement	11,161	11,143	9,100	9,116	1.3%	0.2%
Health Insurance	16,542	18,445	24,267	26,229	3.8%	8.1%
Workers' Compensation	7,167	5,084	5,515	5,961	0.9%	8.1%
Total Personnel Costs	\$ 317,986	\$ 396,803	\$ 437,337	\$ 479,857	70.0%	9.7%
OPERATING						
Contractual Services	33,926	40,871	49,202	49,898	7.3%	1.4%
Utility Services	26,924	32,712	38,804	38,804	5.7%	0.0%
Repairs & Maintenance	35,479	18,622	14,982	15,782	2.3%	5.3%
Rentals & Lease	4,400	4,404	4,500	4,500	0.7%	0.0%
Uniforms	2,059	4,645	5,000	5,000	0.7%	0.0%
Operating Supplies	28,543	32,608	43,000	45,500	6.6%	5.8%
Dues, Memberships & Subsc.	824	550	1,000	1,000	0.1%	0.0%
Training & Education	450	1,375	3,000	3,000	0.4%	0.0%
Liability Insurance	7,622	9,031	7,441	10,122	1.5%	36.0%
Computers/Communications	-	-	2,526	2,526	0.4%	0.0%
Total Operating Costs	\$ 140,227	\$ 144,818	\$ 169,455	\$ 176,132	25.7%	3.9%
CAPITAL OUTLAY						
Improvements Other than Bldg	-	14,400	10,000	30,000	4.4%	100.0%
Total Capital Outlay	\$ -	\$ 14,400	\$ 10,000	\$ 30,000	4.4%	100.0%
TOTAL EXPENSES	\$ 458,213	\$ 556,021	\$ 616,792	\$ 685,989	100.0%	11.2%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Aquatics Supervisor	1	1	1	1	50.0%	0.0%
Aquatic Coordinator/Specialist	1	1	1	1	50.0%	0.0%
Total Full-time employees	2	2	2	2	100.0%	0.0%
Part-time Employees						
Concession (Part time & seasonal)	as needed	as needed	as needed	as needed	0.0%	0.0%
Lifeguard (Part time & Seasonal)	as needed	as needed	as needed	as needed	0.0%	0.0%
Total Part-time employees	0	0	0	0	0.0%	0.0%
DIVISION TOTAL	2	2	2	2	100.0%	0.0%

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.

Objectives

- To supervise Match Point Tennis to assure that a variety of programs for both youth and adults, on a social and competitive level, are being offered..
- Assist Match Point Tennis with promoting their youth and adult programs to residents, local hotels and businesses..

FY2021-22 Accomplishments

- Hosted High School District tournament at the Tennis Center
- Added some additional Landscaping to the facility
- Added a new mechanism for installation of the tennis net poles
- Worked together with Manny to provide as many tennis programs back to the City residents.

FY 2022-23 Budget Highlights

- Proposed tennis budget is \$5,000 or 11.8% higher than FY21-22.
- Budget includes \$25,000 for the resurfacing of two tennis courts.
- Budget Summary:

Budgeted Revenues	\$	-0-
Budgeted Expenditures		<u>\$47,400</u>
Net cost of Department		<u>\$47,400</u>

RECREATION DEPARTMENT
Tennis Division - Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
OPERATING						
Contractual Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	31.6%	0.0%
Utility Services	2,361	3,156	3,400	3,400	7.2%	0.0%
Repairs & Maintenance	-	-	2,000	2,000	4.2%	0.0%
Operating Supplies	-	-	2,000	2,000	4.2%	0.0%
<i>Total Operating Costs</i>	<i>\$ 17,361</i>	<i>\$ 18,156</i>	<i>\$ 22,400</i>	<i>\$ 22,400</i>	<i>47.3%</i>	<i>0.0%</i>
CAPITAL OUTLAY						
Improvements Other than Bldg	15,950	20,000	20,000	25,000	52.7%	25.0%
<i>Total Capital Outlay</i>	<i>\$ 15,950</i>	<i>\$ 20,000</i>	<i>\$ 20,000</i>	<i>\$ 25,000</i>	<i>52.7%</i>	<i>25.0%</i>
TOTAL EXPENSES	\$ 33,311	\$ 38,156	\$ 42,400	\$ 47,400	100.0%	11.8%

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 as needed
- Have our Maintenance Supervisor trained in all aspects regarding field maintenance, etc. (Trained, Certified and Licensed)

FY2021-22 Accomplishments

- Renovated the Irrigation at Stafford Park
- Implemented a new Park Inspection Program
- Repainted the Restrooms at both Stafford and Peavy Dove

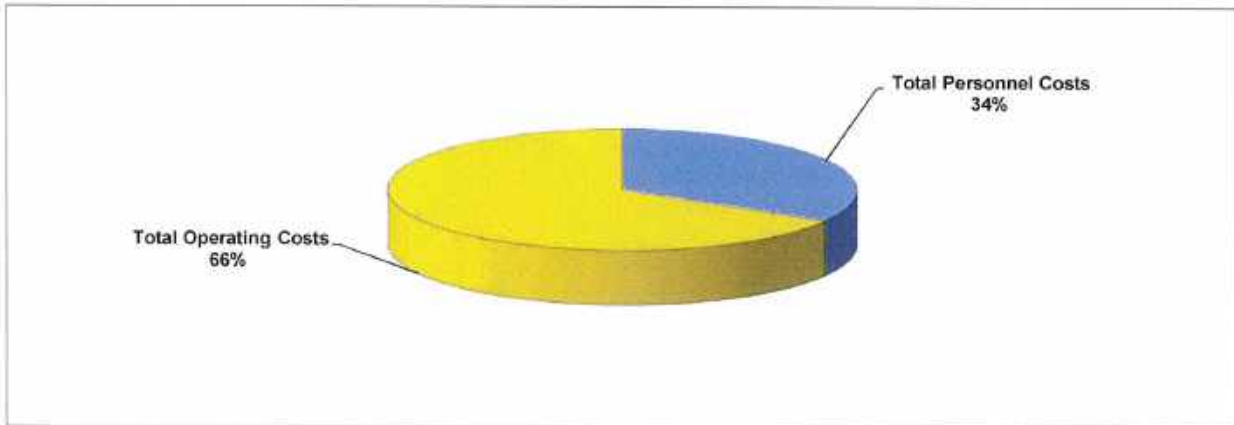
FY 2022-23 Budget Highlights

- Proposed budget is \$28,106 or 7.3% higher than FY2021/22.
- Budget includes \$25,000 for laser-grading Peavey and Stafford Parks.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$412,601</u>
Net cost of Department	<u>\$412,601</u>

RECREATION DEPARTMENT
Parks Maintenance Division - Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Salaries	\$ 42,890	\$ 45,369	\$ 44,801	\$ 55,080	13.3%	22.9%
Part Time Labor		-	60,000	60,000	14.5%	0.0%
Payroll Taxes	2,867	3,450	8,017	8,804	2.1%	9.8%
Pension & Retirement	5,213	5,174	4,257	5,062	1.2%	18.9%
Health Insurance	8,259	8,248	9,838	253	0.1%	-97.4%
Workers' Compensation	1,271	920	1,402	811	0.2%	-42.1%
Total Personnel Costs	\$ 60,500	\$ 63,161	\$ 128,315	\$ 130,010	31.5%	1.3%
OPERATING						
Repairs & Maintenance	\$ 19,834	\$ 29,010	\$ 28,217	\$ 29,628	7.2%	5.0%
Rentals & Lease	-	-	1,000	1,000	0.2%	0.0%
Operating Supplies	25,081	28,632	42,076	42,076	10.2%	0.0%
Liability Insurance	897	965	887	887	0.2%	0.0%
Contractual Services	172,588	161,740	184,000	184,000	44.6%	0.0%
Total Operating Costs	\$ 218,380	\$ 220,347	\$ 256,180	\$ 257,591	62.4%	0.6%
CAPITAL OUTLAY						
Improvements Other than Bldg	-	-	-	25,000	6.1%	100.0%
Total Capital Outlay	\$ -	\$ -	\$ -	\$ 25,000	6.1%	100.0%
TOTAL EXPENSES	\$ 278,880	\$ 283,508	\$ 384,495	\$ 412,601	100.0%	7.3%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Recreation Maintenance Supervisor	1	1	1	1	100.0%	100.0%
Total Full-time employees	1	1	1	1	100.0%	100.0%
DIVISION TOTAL	1	1	1	1	100.0%	100.0%

RECREATION DEPARTMENT PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
Outputs					
Increase participants in co-sponsored athletic programs by 5%	Yes	Yes	No*	Yes	Yes
Assist the Optimist and Little League with registration and promotions	Yes	Yes	Yes	Yes	Yes
Maintain the same number of participants in our Adult Basketball League	Yes	Yes	Yes	Yes	Yes
Sponsor Health & Fitness Day for Summer Camp	Yes	No *	No*	No	Yes
Sponsor "career day" during our summer program	No	No *	No*	No	Yes
Increase Teen Basketball League	Yes	Yes	No	No	Yes
Increase Summer Basketball Camp	No	No *	No*	*No	Yes
Increase number of Youth Basketball Program Participants by 10%	Yes	Yes	No	Yes	Yes
Develop New Programming -Camper Swim Lessons (Increase by 10%)	Yes	No *	No*	Yes	Yes
Develop New Programming -C.I.T. (Increase by 10%)	Yes	No*	Yes	Yes	Yes
Increase Teen Program participation by 5%	No	No	Yes	No	Yes
Sustain the registration for Get-Fit Program/Summer Camp	Yes	No *	Yes	Yes	Yes
Increase participation in our 5K's by 5%	No	Yes	No	Yes	Yes
Increase Special Events Attendance	Yes	Yes	No*	Yes	Yes
Increase our Wreck Camp Out Event by 10%	N/A	Yes	Yes	Yes	Yes
Implement a Toy Drive in conjunction with our Holiday Event	N/A	Yes	No*	Yes	Yes

* DUE TO COVID-19

Golf & Country Club

Mission Statement

Our Mission for Golf, is to ensure that all residents, members and guest are given the opportunity to enjoy a friendly social experience in a safe and comfortable environment.

It is our responsibility to keep on providing top of the line service with our core values both on and off the course.

Our #1 priority remains the same. We strive to ensure all services are always kept to our highest of standards to provide all guest excellent value for their money.

Miami Springs Golf Course

Goals

- Continue to exceed guest expectations by delivering a quality product, personalized Service and unparalleled value.
- Maintain quality golf course conditions which stand out in the minds of our customers and provides great pride among our staff and residents of Miami Springs.
- Protect the Golf Course during the Miami Dade Water and Sewer Wellfield Construction Project.

Objectives

- Continue to revitalize the golf course and continue to grow a loyal clientele
- Research the possibility of solar energy to charge electric cart fleet
- Exceed customers' expectations
- Continue to increase our average dollars per player revenue.

FY 2021-22 Accomplishments

- Increased rounds of golf
- Rebuild restroom facilities
- Increased revenue share from Premier Card Membership

FY 2022-23 Budget Highlights

- Proposed budget is \$182,334 or 8.2% lower than the FY2021-22 budget.
- The golf course will be closed for renovation during April thru September 2023, this closure results in a loss of revenue of \$453,290 which will be funded as part of the bank note the city will acquire to fund the project.
- Budget Summary:

Budgeted Revenues	\$1,590,000
Budgeted Expenditures	<u>\$2,043,290</u>
Net deficit of Department	<u>\$(453,290)</u>

GOLF COURSE FUND
Golf Course Administration- Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
OPERATING						
Utility Services	\$ -	\$ -		-	0.0%	0.0%
Liability Insurance	12,350	10,981	11,456	14,093	100.0%	23.0%
Total Operating Costs	\$ 12,350	\$ 10,981	\$ 11,456	\$ 14,093	100.0%	23.0%

GOLF COURSE FUND
Golf Course Pro Shop Operations- Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 194,289	\$ 194,328	\$ 181,262	\$ 226,252	35.0%	24.8%
Part Time Employees	122,504	157,268	223,122	\$ 100,000	15.5%	-55.2%
Payroll Taxes	24,206	26,806	30,935	24,958	3.9%	-19.3%
Pension & Retirement	23,749	23,238	19,864	21,179	3.3%	6.6%
Health Insurance	24,668	26,202	29,850	42,973	6.6%	44.0%
Workers' Compensation	5,194	3,861	6,066	5,978	0.9%	-1.4%
Unemployment Taxes	2,437	310	-	-	0.0%	0.0%
Total Personnel Costs	\$ 397,047	\$ 432,013	\$ 491,098	\$ 421,340	65.2%	-14.2%
OPERATING						
Professional Services	3,092	7,090	3,000	3,000	0.5%	0.0%
Contractual Services	-	-	-	-	0.0%	0.0%
Merchandise	57,502	92,130	75,000	60,000	9.3%	-20.0%
Utilities	31,891	35,025	16,600	16,600	2.6%	0.0%
Telephone/Internet	13,943	15,509	12,200	12,200	1.9%	0.0%
Repairs & Maintenance	6,561	1,844	10,500	10,500	1.6%	0.0%
Rentals & Lease	66,056	64,416	60,000	50,000	7.7%	-16.7%
Printing & Binding	4,485	2,990	4,000	4,000	0.6%	0.0%
Advertising & Promotions	51,155	24,700	5,000	5,000	0.8%	0.0%
Postage	191	181	150	150	0.0%	0.0%
Credit Card Fees	40,997	67,252	30,000	30,000	4.6%	0.0%
Range	1,324	1,450	1,000	1,500	0.2%	50.0%
Office Supplies	1,140	3,338	2,000	2,000	0.3%	0.0%
Operating Supplies	9,613	3,252	4,000	4,000	0.6%	0.0%
Dues, Memberships & Subsc.	2,316	1,441	1,500	1,500	0.2%	0.0%
Liability Insurance	19,918	19,092	19,641	24,435	3.8%	24.4%
Total Operating Costs	\$ 310,184	\$ 339,710	\$ 244,591	\$ 224,685	34.8%	-8.1%
CAPITAL OUTLAY						
Improvements O/T Bldgs	5,169	-	80,000	-	0.0%	-100.0%
Machinery & Equipment	11,457	2,981	-	-	0.0%	0.0%
Total Capital Outlay	\$ 16,626	\$ 2,981	\$ 80,000	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 723,857	\$ 774,704	\$ 815,690	\$ 646,225	100.0%	-20.8%

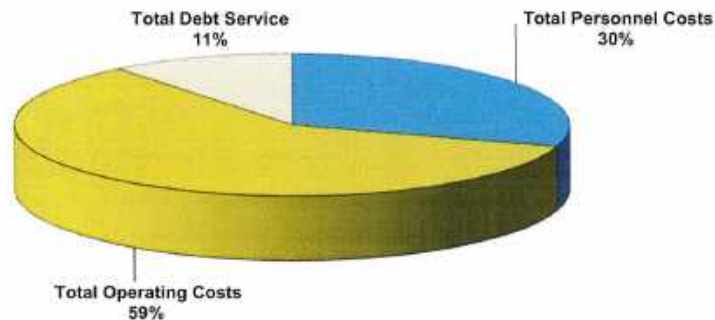


Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Golf & Country Club Director	1	1	1	1	25.0%	0.0%
Pro Shop/Outside Services Mgr	2	2	2	2	50.0%	0.0%
Operations/Fleet Manager	1	1	1	1	25.0%	0.0%
Total Full-time employees	4	4	4	4	100.0%	0.0%
Cashiers	as needed	as needed	as needed	as needed	0.0%	0.0%
Cart/Rangers	as needed	as needed	as needed	as needed	0.0%	0.0%
Total Part-time employees	0	0	0	0	0.0%	0.0%
DIVISION TOTAL	4	4	4	4	100.0%	0.0%

GOLF COURSE FUND
Golf Course Maintenance Operations- Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 230,649	\$ 238,613	\$ 243,948	\$ 299,116	21.6%	22.6%
Payroll Taxes	17,080	17,660	18,662	22,882	1.7%	22.6%
Pension & Retirement	28,358	28,137	23,707	28,000	2.0%	18.1%
Health Insurance	38,265	37,724	44,974	59,542	4.3%	32.4%
Workers' Compensation	5,835	4,234	6,099	4,487	0.3%	-26.4%
Total Personnel Costs	\$ 320,187	\$ 326,368	\$ 337,390	\$ 414,027	29.9%	22.7%
OPERATING						
Professional Services	12,962	15,742	20,000	16,000	1.2%	-20.0%
Contractual Services	372,890	332,647	402,191	335,000	24.2%	-16.7%
Telephone	1,392	1,387	400	420	0.0%	5.0%
Utilities	37,486	32,337	37,000	37,000	2.7%	0.0%
Repairs & Maintenance	99,611	93,735	142,489	110,280	8.0%	-22.6%
Rentals and leases	9,050	1,861	4,000	8,000	0.6%	100.0%
Fuels, Oils, Lubricants	31,451	44,177	56,745	60,000	4.3%	5.7%
Operating Supplies	246,766	209,082	231,161	230,000	16.6%	-0.5%
Dues, Memberships & Subsc.	610	915	900	1,000	0.1%	11.1%
Uniform	994	1,823	2,000	2,000	0.1%	0.0%
Education and training	50	-	1,500	1,500	0.1%	0.0%
Transfer to Debt Service Fund	148,530	148,154	148,154	148,154	10.7%	0.0%
Liability Insurance	18,003	14,585	14,548	19,592	1.4%	34.7%
Total Operating Costs	\$ 979,795	\$ 896,445	\$ 1,061,088	\$ 968,945	70.1%	-8.7%
CAPITAL OUTLAY						
Improvements O/T Buildings	20,270	-	-	-	0.0%	0.0%
Machinery & Equipment	22,465	-	-	-	0.0%	0.0%
Total Capital Outlay	\$ 42,735	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 1,342,717	\$ 1,222,813	\$ 1,398,477	\$ 1,382,972	100.0%	-1.1%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Golf Maintenance Manager	1	1	1	1	20.0%	0.0%
Golf Maintenance Foreman	1	1	1	1	20.0%	0.0%
Golf Maintenance Mechanic	1	1	1	1	20.0%	0.0%
Golf Maintenance/Chemical Applicator	1	1	1	2	40.0%	100.0%
Total Full-time employees	4	4	4	5	100.0%	25.0%
FUND TOTAL	4	4	4	5	100.0%	0.0%

MIAMI SPRINGS GOLF AND COUNTRY CLUB PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
Outputs					
Number of rounds played	42,773	39,876	38,715	43,307	37,000
Range revenue per player	\$11.36	\$6.37	\$7.35	\$6.84	\$7.00
Number of memberships sold	188	182	324	275	250
Membership revenue	\$88,085	\$69,500	\$95,000	\$97,000	\$92,000
Total revenues	\$1,546,999	\$1,219,350	\$2,012,668	\$1,985,021	\$1,560,000
Pro shop revenue per player	\$5.53	\$1.98	\$2.52	\$2.24	\$2.50
Effectiveness					
Increase number of rounds played	Yes	NO	No	Yes	No
Increase number of memberships sold	Yes	No	Yes	No	Yes
Efficiency					
Maintenance cost per acre 220	\$5,336	\$4,826	\$4,400	\$5,327	\$5,300

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 2022-23 Budget Highlights

- This department accounts for the subsidy to the Elderly Services Department, the transfer to the Debt Service Fund for payment of P&I on outstanding debt.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$ 1,476,131</u>
Net cost of Department	<u>\$ 1,476,131</u>

NON-DEPARTMENTAL ACCOUNTS
Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
OPERATING						
Operating Supplies-COVID Vaccination	\$ -	\$ 10,855	\$ -	-	0.0%	0.0%
Bank Fees & Bad Debt	279,542	73,629	-	\$ -	0.0%	0.0%
<i>Total Operating Costs</i>	\$ 279,542	\$ 84,484	\$ -	\$ -	0.0%	0.0%
Transfers to Hurricane Fund	-	-	-	-	0.0%	
Transfers to Debt Service Fund	908,527	1,174,165	1,158,512	1,149,384	77.9%	-0.8%
Transfers to Senior Center	222,524	125,612	463,482	326,746	22.1%	-29.5%
Transfers to Capital Projects Fund	10,885	-	-	-	0.0%	0.0%
<i>Total Transfers</i>	\$ 1,141,936	\$ 1,299,777	\$ 1,621,994	\$ 1,476,131	100.0%	-9.0%
TOTAL EXPENSES	\$ 1,421,478	\$ 1,384,261	\$ 1,621,994	\$ 1,476,131	100.0%	-9.0%

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 2021-22 Accomplishments

Increased and re-surfaced ADA parking City-wide.

Increased connectivity installing 3500 linear feet of sidewalks improving walkability and access to public transportation and facilities.

Replaced 2,000 feet underground electrical wiring.

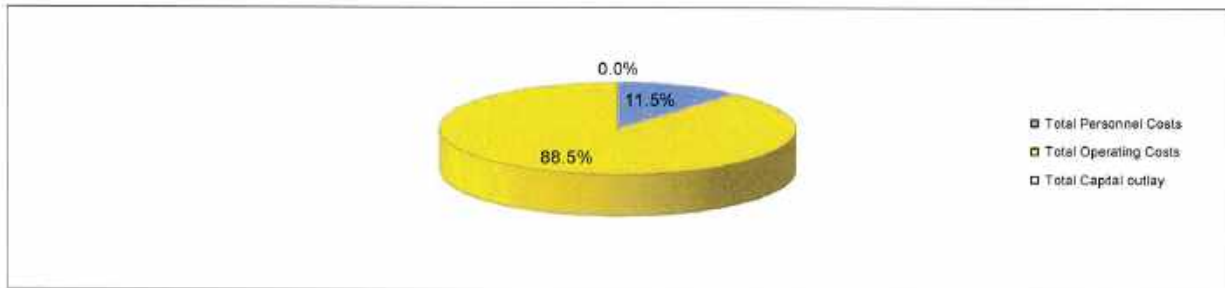
FY 2022-23 Budget Highlights

- Proposed budget is \$3,711 or 0.6% higher than FY2021/2022.
- Budget includes funding for alley maintenance, new sidewalks citywide, milling and paving various roads citywide, and the cost of the city's shuttle bus.
- Budget Summary:

Budgeted Revenues	\$632,579 (CITT Funding)
Budgeted Expenditures	<u>\$632,579</u>
Net cost of Department	<u>\$ -0-</u>

**PUBLIC SERVICES DEPARTMENT
ROAD AND TRANSPORTATION FUND**

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
OPERATING						
Salaries	\$ 68,082	\$ 40,122	\$ 44,677	\$ 53,052	8.4%	18.7%
Payroll Taxes	5,209	3,050	3,418	4,058	0.6%	18.7%
Pension & Retirement	8,073	4,952	4,147	4,732	0.7%	14.1%
Health Insurance	8,358	7,958	9,833	10,711	1.7%	8.9%
<i>Total Personnel Costs</i>	<i>\$ 89,722</i>	<i>\$ 56,082</i>	<i>\$ 62,075</i>	<i>\$ 72,554</i>	<i>11.5%</i>	<i>16.9%</i>
Professional Services	-	-	-	-	0.0%	0.0%
Contractual Services	196,968	172,959	216,074	181,800	28.7%	-15.9%
Workmens Compensation	3,627	2,620	1,280	1,276	0.2%	-0.3%
Repairs & Maintenance	210,124	154,996	249,326	306,500	48.5%	22.9%
Fuels, Oils, Lubricants	-	-	500	500	0.1%	0.0%
Road Materials and Supplies	4,851	20	4,000	4,000	0.6%	0.0%
Transfers to Debt Service Fund	70,042	67,313	67,313	65,948	10.4%	-2.0%
<i>Total Operating Costs</i>	<i>\$ 485,612</i>	<i>\$ 397,908</i>	<i>\$ 538,493</i>	<i>\$ 560,025</i>	<i>88.5%</i>	<i>4.0%</i>
Machinery & Equipment	-	-	28,300	-	0.0%	-100.0%
<i>Total Capital Outlay</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 28,300</i>	<i>\$ -</i>	<i>0.0%</i>	<i>-100.0%</i>
TOTAL EXPENSES	\$ 575,334	\$ 453,990	\$ 628,868	\$ 632,579	100.0%	0.6%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
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	2017-18 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
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Outputs

Road Improvement - milling & resurfacing	2,230 sq yd	2,500 sq yd	649 sq yd	4,840 sq yd	10,000 sq yd
Sidewalk Improvements	.5 Mile	.5 Mile	570 sf	21,665 sf	25,000 sf

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, age 55+, residing in the Cities of Miami Springs and Virginia Gardens, Florida. 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 Adult Community 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, cultural activities, 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 55 and over, to maximize opportunities for physical fitness, continuing education, nutrition education and support, cultural experiences, self-sufficiency and personal independence. The provision of a wide range of community-based services and programming encompasses a variety of activities geared towards targeting, servicing and meeting the needs of older citizens in our community. Through ongoing management, assessment, supervision and reporting of planned objectives over the past forty years, the City's Elderly Services Department has continued to provide high quality services while participating as a partner in Florida's aging services network.

Funding for the elderly services department is provided through: City of Miami Springs, OAA Title III B, III C-1, III C-2 and LSP grant awards; participant and private donations; 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 MSPD Community Policing Office, the Alliance for Aging, Inc., Miami-Dade Public Library System, Miami-Dade Public Health Department 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 Monday--Friday from 11 a.m.—2p.m. to assist area seniors in maintaining a nutritionally balanced diet and to provide opportunities to socialize with their peers.

HOME DELIVERED MEALS: Lunch weekday and weekend meals and seven day a week breakfasts are delivered each week 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 Manager.

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

MAJOR FUNCTIONS and ACTIVITIES (continued):

HOME DELIVERED NUTRITION EDUCATION: Nutrition education information is distributed on a monthly basis to all residents of Miami Springs and Virginia Gardens through the Gazette Newspaper and includes the topics of nutrients, diets, food, lifestyle factors, physical fitness and health, and community nutrition resources and services.

HEALTH SUPPORT SERVICES: Free monthly health and wellness activities are scheduled to include: Chair Yoga classes, Personal Training classes in our gym, Tai Chi instruction, Dance classes, educational presentations, health screenings, formal evidence-based training courses and health promotion workshops.

TRANSPORTATION: Daily pick-up, utilizing the City's two mini-buses, is provided to Miami Springs' residents, age 60 and over, with no means of transportation to and from the center. Additionally, trips are made for grocery shopping and field trips to area cultural venues and other places of interest on a monthly basis.

RECREATION: Recreational activities, to include special events, field trips, bingo games, and workshops in art and music are planned throughout the year, as funding permits. Said activities are intended 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, magazines, jig-saw puzzles and games 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 assure the continued local mobility of older residents who are transportationally disadvantaged.

OBJECTIVE: -Provide 7500 one-way trips and travel assistance to and from the senior center, the client's residence, local grocery stores and other local businesses, area cultural venues and special events as possible.

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 40,000 nutritionally balanced, congregate lunch meals daily, as well as 625 shelf-stable emergency meals, to eligible persons, particularly those in greatest economic and social need.

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

OBJECTIVE: Serve 23,000 weekday lunch meals and 8200 weekend meals and 31,000 breakfast meals to frail and disabled older citizens this year.

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

OBJECTIVE: A registered dietician will provide consulting services and nutrition education information, 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 and as needed when nutrition scores warrant reassessment 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 needs. Conduct follow up visits as needed for those with high nutrition scores, lack of support or increasing health issues. Refer homebound clients (or caregivers) to additional service providers and support agencies as is warranted.

Elderly Services Department

GOALS and OBJECTIVES (continued):

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 5 days a 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;
- 4) -Provide regular opportunities for older citizens to participate in recreational activities, workshops and programs each month.

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 our older population.

GOAL: To continue providing an appropriate setting and staff support 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: -Increase programming at the New Adult Community Center and maintain quality paid staffing through ongoing training, recognition and reinforcement of their responsibilities.

Elderly Services

2021-22 ACCOMPLISHMENTS:

The Adult Community Center became fully operational with Covid-19 precautions in place. Hot lunch service resumed on site five days a week. Seniors who did not feel confident coming to the center were given the option of receiving home delivered meals. Non Covid home bound clients continued receiving home delivered lunches and breakfasts seven days a week. Enrollment numbers surged to over 900 due to the pandemic. Actual site attendance in 2022 now runs from 200 to 225 people per day. Home bound clients have increased and now fluctuates between 80-85 residents. Fitness classes were offered five days a week, these classes include chair yoga, tai chi and personal training in our gym. The Center expanded open gym hours and added dance classes. A book club was established through a partnership with the Miami Springs Library and began monthly meetings. Our lending library of books, puzzles and games has grown and continues to be popular. Classes in mosaics, painting, crafts and music are offered weekly. Monthly celebrations and trips to the grocery store have resumed and monthly cultural outings/fieldtrips are now being offered.

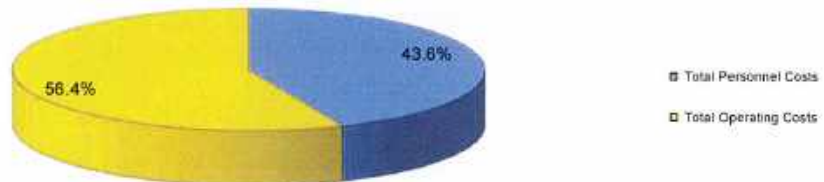
FY 2022-23 BUDGET HIGHLIGHTS:

- Proposed budget is \$191,942 or 18.7% higher than FY2021/2022.
- The FY22-23 budget includes costs for additional staffing for health, fitness and art instructors. The Center will also be receiving \$750,000 in LSP funding approved by the state this year which is a significant part of the total budgeted expenditure increase.
- Budget Summary:

Budgeted Revenues	\$ 872,350
Budgeted Expenditures	<u>\$1,199,097</u>
Net cost of Department	<u>\$ 326,747</u>

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

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 99,034	\$ 129,031	\$ 114,206	\$ 151,955	12.7%	33.1%
Part Time Year Round	67,982	91,244	269,097	286,249	23.9%	6.4%
Payroll Taxes	12,704	17,376	29,323	33,523	2.8%	14.3%
Pension & Retirement	12,356	15,397	12,900	14,224	1.2%	0.0%
Health Insurance	17,080	26,832	33,636	35,495	3.0%	5.5%
Workers' Compensation	4,995	-	1,005	1,061	0.1%	5.7%
<i>Total Personnel Costs</i>	<i>\$ 214,151</i>	<i>\$ 279,880</i>	<i>\$ 460,167</i>	<i>\$ 522,508</i>	<i>43.6%</i>	<i>13.5%</i>
OPERATING						
Professional Services	3,808	1,920	7,527	3,135	0.3%	-58.3%
Contractual Services	9,441	27,778	47,784	51,574	4.3%	7.9%
Utility Services	5,217	29,452	31,824	38,079	3.2%	19.7%
Repairs & Maintenance	503	1,944	2,300	10,748	0.9%	367.3%
Rentals & Lease	285	1,077	1,710	1,850	0.2%	8.2%
Advertising & Promotions	-	683	1,000	-	0.0%	-100.0%
Postage	134	127	125	50	0.0%	-60.0%
Office Supplies	76	731	700	900	0.1%	28.6%
Operating Supplies	273,797	377,909	384,555	490,600	40.9%	27.6%
Dues, Memberships & Subsc.	-	-	-	1,450	0.1%	0.0%
Training & Education	-	-	1,000	-	0.0%	-100.0%
Liability Insurance	20,690	18,133	53,974	58,795	4.9%	8.9%
Fleet Maintenance	4,231	7,151	5,700	15,500	1.3%	171.9%
Fuels, Oils, Lubricant	1,753	85	2,800	170	0.0%	-93.9%
Telephone/Internet	2,421	1,879	4,012	3,738	0.3%	-6.8%
<i>Total Operating Costs</i>	<i>\$ 322,356</i>	<i>\$ 468,869</i>	<i>\$ 545,011</i>	<i>\$ 676,589</i>	<i>56.4%</i>	<i>24.1%</i>
CAPITAL OUTLAY						
Improvements Other than Bldg	-	-	12,861	0	0.0%	-100.0%
Machinery & Equipment	1,500	-	5,000	-	0.0%	-100.0%
<i>Total Capital Outlay</i>	<i>\$ 1,500</i>	<i>\$ -</i>	<i>\$ 17,861</i>	<i>\$ -</i>	<i>0.0%</i>	<i>-100.0%</i>
TOTAL EXPENSES	\$ 538,007	\$ 748,749	\$ 1,023,039	\$ 1,199,097	100.0%	17.2%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Elderley Services Director/Admin Asst	2	3	3	3	16.7%	0.0%
<i>Part-time Employee</i>						
Food Service Aide	6	6	6	6	33.3%	0.0%
Screening & Assess Specialist	2	7	7	7	38.9%	0.0%
Driver	2	2	2	2	11.1%	0.0%
<i>Sub-total: Part-time employees</i>	<i>10</i>	<i>15</i>	<i>15</i>	<i>15</i>	<i>83.3%</i>	<i>0.0%</i>
DEPARTMENT TOTAL	12	18	18	18	100.0%	0.0%

**ELDERLY SERVICES DEPARTMENT
PERFORMANCE MEASURES**

INDICATOR:	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
Number of OAA Congregate Meals Served	25,418	26,401	41,160	41,720	41,800
Number of OAA Home Delivered Weekday Lunch Meals Served	15,509	15,653	17,940	23,104	23,300
Number of LSP Home Delivered Weekend Lunch Meals Served	3,104	N/A	6,760	9,134	9,500
Number of CMS Home Delivered Weekend Lunch Meals Served	1,600	6,232	NA	NA	NA
Number of Emergency Meals distributed to Congregate & Home Del. Meal Recipients	472	472	1,050	1,056	1,064
Number of units of Transportation (1 unit = 1 way trip)	10,383	10,243	1,347	7,532	7,632
Number of units- OAA Screening of Congregate Meal Recipients (1 unit= 1 hr)	189	110	108	197	215
Number of units- OAA Screening & Assessment of Home Delivered Meal Recipients (1 unit = 1 hr)	124.0	129	81	116	126
Number of units of OAA Nutrition Education-Congregate Meal Recipients (1 unit = 1 client contact)	899	572	2,280	2,300	2,320
Number of units - OAA Nutrition Counseling of Congregate and homebound Meal Recipients (1 unit = 1 client contact)	15	6	7	18	23
Number of units of OAA Nutrition Education-Home Del. Meal Recipients (1 unit = 1 client contact)	711	712	800	1,080	1,090
Number of CMS Yoga, Chair Yoga and "Let's Dance" and Tai Chi units provided (1 unit=1 hr of inst)	141	631	NA	NA	NA
Number of CMS Recreation units provided (1 unit = 1 hr of instruction)	17	48	NA	NA	NA
Number of LSP Health Support (Floor Yoga, Chair Yoga, Balance, Tai Chi) units (1 unit=1 hr of inst)	441	149	1,034	1,979	2,000
Number of LSP Recreation units (art classes etc) provided 7 (1 unit = 1 hr of instruction)	46	NA	55	368	468
Number of LSP Home Delivered Breakfast Meal units provided 7 (1 meal = 1 unit)	19,447	10,882	16,900	32,238	32,500

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.

FY2022-23 Budget Highlights

- Proposed budget is \$160,954 for FY2022-2023.
 - Budget Summary:

Budgeted Revenues	\$160,954 (funding from Forfeiture funds)
Budgeted Expenditures	<u>\$160,954</u>
Net cost of Department	<u>\$ -0-</u>
-

**Law Enforcement Trust Fund
Administration**

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
OPERATING						
Investigations	-	-	25,000	25,000	36.2%	0.0%
Operating Supplies	-	-	4,960	5,000	7.2%	0.0%
Rentals & Leases	17,888	38,642	39,860	39,000	56.5%	-2.2%
<i>Total Operating Costs</i>	\$ 17,888	\$ 38,642	\$ 69,820	\$ 69,000	100.0%	-1.2%
CAPITAL OUTLAY						
Machinery & Equipment	-	35,497	-	-	0.0%	0.0%
<i>Total Capital Outlay</i>	\$ -	\$ 35,497	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 17,888	\$ 74,139	\$ 69,820	\$ 69,000	100.0%	-1.2%

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

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
OPERATING						
Professional Services	\$ 200	\$ 160	\$ 300	\$ 350	0.5%	16.7%
Travel & Related Costs	-	-	5,000	5,000	6.9%	0.0%
Utility Services	2,556	2,594	2,800	3,200	4.4%	14.3%
Repairs & Maintenance	161	35	2,700	2,700	3.8%	0.0%
Rentals & Lease	22,347	22,255	25,240	27,850	38.7%	10.3%
Printing & Binding	-	-	1,000	1,000	1.4%	0.0%
Uniforms	-	-	1,000	1,000	1.4%	0.0%
Courier, UPS, Fedex-Overnight	-	-	100	100	0.1%	0.0%
Advertising & Promotions	873	420	6,500	6,500	9.0%	0.0%
Office Supplies	40	99	1,500	1,500	2.1%	0.0%
Operating Supplies	2,379	2,950	5,300	5,300	7.4%	0.0%
Liability Insurance	2,591	1,625	1,600	1,600	2.2%	0.0%
Dues, Memberships & Subsc.	29	-	250	250	0.3%	0.0%
Training & Education	-	-	10,000	10,000	13.9%	0.0%
Telephone & Internet	4,801	5,667	5,297	5,604	7.8%	5.8%
<i>Total Operating Costs</i>	\$ 35,977	\$ 35,805	\$ 68,587	\$ 71,954	100.0%	4.9%
TOTAL EXPENSES	\$ 35,977	\$ 35,805	\$ 68,587	\$ 71,954	100.0%	4.9%

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

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
OPERATING						
Training & Education	\$ 16,075	\$ -	\$ 20,000	\$ 20,000	100.0%	0.0%
<i>Total Operating Costs</i>	\$ 16,075	\$ -	\$ 20,000	\$ 20,000	100.0%	0.0%
TOTAL EXPENSES	\$ 16,075	\$ -	\$ 20,000	\$ 20,000	100.0%	0.0%

BUILDING DEPARTMENT

MISSION STATEMENT

The purpose of the Building Department is to guarantee that construction, alterations and improvements to the buildings where we work, visit and live are safe to occupy and operate. With our team of educated and experienced staff members we can guarantee safety and stable design through careful review of plans documents that are submitted to us and through required inspections during the construction of permitted buildings and structures. We utilize adopted building standards from State, County and City agencies. We also ensure that the contractors performing these construction and improvement projects are properly licensed and insured. Additionally, we are fortunate to have a joint Building and Code Compliance Department that works closely together to ensure that construction and alteration projects are accurately permitted and inspected.

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.
- 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 to code.
- Continue to Educate the Staff, Residents, and Contractors in our community to continue promoting safety, and stable designs in all construction and improvements permitted in our City.
- Added a New Permit Clerk to the Department.

OBJECTIVES

- Continue to sort and digitize building department records.
- Ensure 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.
- Plan for expanded Building/permitting activity in the commercial sector. New construction along the Airport Highway Marine district and Central Business 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.

2021-22 ACCOMPLISHMENTS

- Continued the scanning process to completely digitize the filing system in our department, to facilitate plans records to the Public and Staff.
- Scanned 50% of remaining large files in Storage Room.
- Commencement of scanning active small files as part of the submittal procedure.
- Continuation of training and enhancement of Building/Code/Licensing software.
- Hired and successfully trained one new Building Specialists.
- Effectively processed 1,742 permits. (As of 09/30/2022)

2021-22 ACCOMPLISHMENTS(CONTINUED)

- Provided customer service to over 11,250 residents, contractors, business owners, and visitors over the counter. An average of 50/Day in 150 days. (As of 09/30/2022)
- Performed a total of 6,490 inspections as of (As of 09/30/2022)
 - Performed over 4,929 Building and Roofing Inspections
 - Performed over 171 Mechanical Inspections
 - Performed over 885 Electrical Inspections
 - Performed over 505 Plumbing Inspections
- Performed a total of 3,176 reviews as of (As of 09/30/2022)
 - Performed 1,419 Building Permit Reviews
 - Performed 469 Roofing Permit Reviews
 - Performed 615 Structural Permit Reviews
 - Performed 193 Mechanical Permit Reviews
 - Performed 480 Electrical Permit Reviews
 - Performed 283 Plumbing Permit Reviews

FY2022-23 BUDGET HIGHLIGHTS

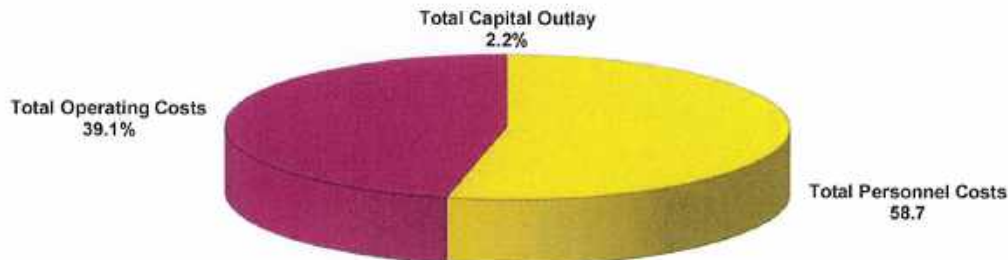
- Proposed budget is \$5,461 or 0.5% lower than FY2021/22.
- In accordance to State laws, the fees generated by the building function should be used for the exclusive purpose of funding the operating costs of the building function.

- Budget Summary:

Budgeted Revenues	\$850,600
Budgeted Expenditures	<u>\$727,018</u>
Operating surplus before indirect costs	\$123,582
Indirect cost allocation	<u>(\$408,210)</u>
Net surplus(deficit) of the Department	<u>\$(284,628)</u>

BUILDING OPERATIONS
Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 240,596	\$ 243,051	\$ 272,822	\$ 268,824	23.7%	-1.5%
Part Time Year Round	140,327	197,425	220,000	220,000	19.4%	0.0%
Payroll Taxes	28,743	33,338	37,701	37,395	3.3%	-0.8%
Pension & Retirement	30,391	29,489	22,974	21,441	1.9%	-6.7%
Health Insurance	38,424	43,926	49,979	51,564	4.5%	3.2%
Workers' Compensation	5,403	3,878	7,392	7,332	0.6%	-0.8%
Total Personnel Costs	\$ 483,884	\$ 551,107	\$ 610,868	\$ 606,557	53.4%	-0.7%
OPERATING						
Contractual Services	35,019	825	40,000	60,000	5.3%	50.0%
Travel & Related Costs	3,840	3,840	3,840	3,840	0.3%	0.0%
Repairs and Maintenance	-	6,084	46,963	7,000	0.6%	-85.1%
Uniforms	877	957	3,346	2,500	0.2%	-25.3%
Rentals & Lease	4,114	4,829	6,354	1,500	0.1%	-76.4%
Printing & Binding	355	910	1,000	900	0.1%	-10.0%
Postage	1,144	1,087	1,500	1,500	0.1%	0.0%
Office Supplies	1,087	1,392	2,000	1,700	0.1%	-15.0%
Operating Supplies/CC Fees	11,710	17,934	17,000	23,000	2.0%	35.3%
Dues, Memberships & Subsc.	50	892	1,000	1,000	0.1%	0.0%
Training & Education	-	-	1,000	1,000	0.1%	0.0%
Liability Insurance	7,651	8,160	9,975	12,452	1.1%	24.8%
Bad Debt Expense	(550)	(755)	-	-	0.0%	0.0%
Telephone/Internet	3,582	3,191	4,070	4,070	0.4%	0.0%
Interfund Transfers-Indirect Cost	314,677	323,748	341,423	408,210	36.0%	19.6%
Total Operating Costs	\$ 383,556	\$ 373,094	\$ 479,471	\$ 528,672	46.6%	10.3%
CAPITAL OUTLAY						
Machinery & Equipment	122,885	39,138	30,350	-	0.0%	-100.0%
Total Capital Outlay	\$ 122,885	\$ 39,138	\$ 30,350	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 990,325	\$ 963,339	\$ 1,120,689	\$ 1,135,228	100.0%	1.3%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Building Specialist II,III	2	2	3	3	51.7%	0.0%
Building Specialist I	2	2	2	2	34.5%	0.0%
Building Official	0.8	0.8	0.8	0.8	13.8%	0.0%
B&C Supervisor	0.0	0.0	0.0	0.0	0.0%	0.0%
Total Full Time Employees	4.8	4.8	5.8	5.8	100.0%	0.0%
Inspectors	As Needed	As Needed	As Needed	As Needed	0.0%	0.0%
Total Part-Time Employees	-	-	-	-	0.0%	0.0%
DEPARTMENT TOTAL	4.8	4.8	5.8	5.8	100.0%	0.0%

**BUILDING DEPARTMENT
PERFORMANCE MEASURES**

Indicator	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
Effectiveness				
Reduce # of Departmental Complaints	Yes	Yes	Yes	Yes
Efficiency				
All permits will receive a final inspection and be closed within 6 months of being issued. (Some permits require longer than a 6 month span to complete.)	Yes	Yes	Yes	Yes
Permits applied for should receive a final inspection and be closed within 6 months of being issued. (Some permits require longer than a 6 month span to complete.)	Yes	Yes	Yes	Yes
Process over 800 permits in a fiscal year.	1063	1133	1335	1200
Perform over 3000 Building/Roofing inspections/reviews in a fiscal year.	4776	5997	5141	5300
Perform over 200 Mechanical inspections/reviews in a fiscal year	404	413	619	500
Perform over 500 Electrical inspections/reviews in a fiscal year	979	1341	1291	1200
Perform over 400 Plumbing inspections/reviews in a fiscal year	800	796	886	830
Perform over 400 Structural reviews in a fiscal year	649	612	500	590
All open inspections to be closed out at month-end	Yes	Yes	Yes	Yes
Update the website to show accurate and efficient information.	Yes	Yes	Yes	Yes
Educate the Building Staff, Residents and Contractors of latest and most accurate information in our Permit Process.	Yes	Yes	Yes	Yes
Reduced turn-around time for Permits Submitted	Within 5 to 10 business days	Within 5 to 10 business days	Within 5 to 10 business days	Within 5 to 10 business days
Revise Permit Application and other Department forms to include the required information mandated by the Florida Building Code and other government agencies like FEMA.	Yes	Yes	Yes	Yes
Continue to enforce procedures to address the extensive issue of open expired permits in our City, with the use of the Affidavit of Compliance at the time of a new Permit Submittal.	Yes	Yes	Yes	Yes
Continue to provide excellent and friendly customer service over the counter, phone and email.	Average of 70/daily	Average of 70/daily	Average of 70/daily	Average of 70/daily
Scan City Street Files, to condense space and improve technology.	10/Boxes a month	10/Boxes a month	10/Boxes a month	10/Boxes a month

ENTERPRISE FUNDS

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

Continue to provide bi-weekly City-wide garbage pickup to all public facilities.

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

Provide continued safety training to employees.

Increase maintenance of all swales and alley-ways, in effort to reduce wear and tear to the garbage and trash trucks.

Increase public education and awareness utilizing City social media on how to distribute garbage, trash, and recycling properly.

FY 2021-22 Accomplishments

Replaced containers are needed to maintain the efficiency of the automated garbage collection vehicles.

Provided excess trash to the Finance Department for billing.

Maintained swales and alleys where necessary and upon resident requests.

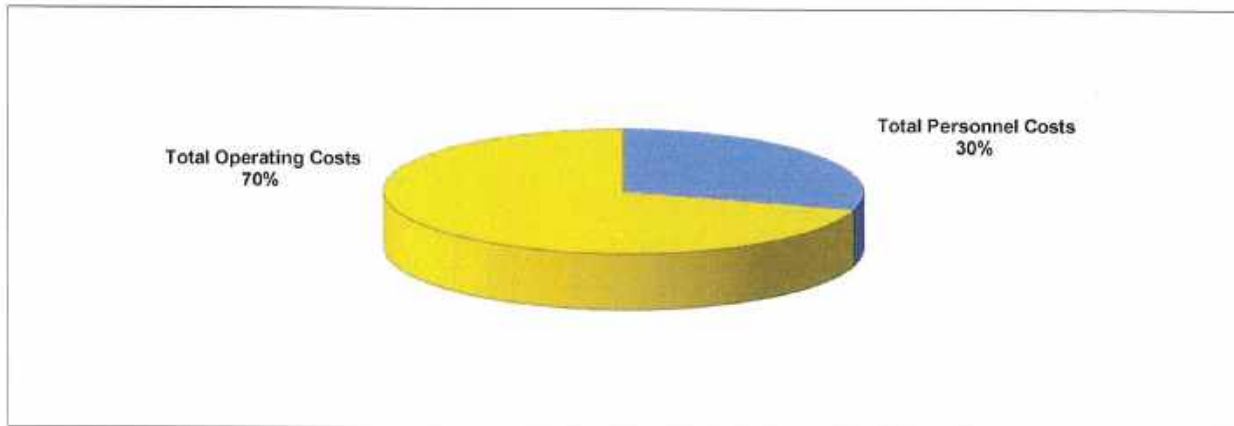
FY 2022-23 Budget Highlights

- Proposed budget is \$42,968 or 1.7% higher than FY2021/2022.
- Budget includes \$25,000 for the purchase of a new pick up truck to replace the current unit which has outlived its life.
- Budget Summary:

Budgeted Revenues	\$2,608,063 (Sanitation fees)
Budgeted Expenditures	<u>\$2,608,063</u>
Net cost of Department	<u>\$ -0-</u>

SANITATION FUND
Sanitation Operations - Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 499,015	\$ 516,407	\$ 514,892	\$ 519,039	19.9%	0.8%
Overtime	12,043	16,414	18,000	18,000	0.7%	0.0%
Payroll Taxes	38,063	39,531	40,766	41,083	1.6%	0.8%
Pension & Retirement	100,590	16,531	50,038	42,787	1.6%	-14.5%
Health Insurance	112,749	104,566	116,073	135,833	5.2%	17.0%
Workers' Compensation	33,012	20,320	25,745	12,976	0.5%	-49.6%
Total Personnel Costs	\$ 795,472	\$ 713,769	\$ 765,514	\$ 769,718	29.5%	0.5%
OPERATING						
Professional Services	-	-	8,500	-	0.0%	
Contractual Services	840,812	891,004	780,500	820,000	31.4%	5.1%
Repairs & Maintenance	1,115	1,591	2,000	2,000	0.1%	0.0%
Bank Charges	333	384	1,200	-	0.0%	-100.0%
Operating Supplies	17,041	16,754	20,000	20,000	0.8%	0.0%
Fuels, Oils, Lubricants	53,653	50,136	50,000	85,000	3.3%	70.0%
Depreciation (non cash)	156,504	179,357	157,000	130,251	5.0%	-17.0%
Bad Debt Expense	(8,141)	469	-	-	0.0%	0.0%
Liability Insurance	31,501	34,593	25,847	34,260	1.3%	32.5%
Fleet Maintenance	290,706	310,684	267,000	267,000	10.2%	0.0%
Management Fee to Gen. Fund	370,000	370,000	470,000	470,000	18.0%	0.0%
Telephone/Internet	3,694	3,438	3,000	3,500	0.1%	16.7%
Total Operating Costs	\$ 1,757,218	\$ 1,858,410	\$ 1,785,047	\$ 1,832,011	70.2%	2.6%
DEBT SERVICE						
Interest	2,725	871	14,804	6,334	0.2%	-57.2%
Total Debt Service	\$ 2,725	\$ 871	\$ 14,804	\$ 6,334	0.2%	-57.2%
TOTAL EXPENSES	\$ 2,555,415	\$ 2,573,050	\$ 2,565,365	\$ 2,608,063	100.0%	1.7%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Sanitation Foreman	1	1	1	1	9.1%	0.0%
Administrator to PW Director	0	0	0	0	0.0%	0.0%
Automated Equipment Operator	5	5	5	5	45.5%	0.0%
Refuse Truck Driver	3	3	3	3	27.3%	0.0%
Refuse Collector	2	2	2	2	18.2%	0.0%
FUND TOTAL	11	11	11	11	100.0%	0.0%

SANITATION DEPARTMENT PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
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Outputs

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

Reduce the number of days route not completed on time	Yes	Yes	Yes	Yes	Yes
Increase public education	NA	NA	NA	NA	75%

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

Continue 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 inspections of storm drain system and perform maintenance as needed using the Jet-Vac truck.

Increase public education and awareness of water quality using City social media resources.

FY 2021-22 Accomplishments

Participated in several storm drainage projects which will alleviate flooding in the Southeast area of the City.

Performed inspections and maintained storm drain system cleaning City-wide.

Published in local newspaper and City social media resources importance of water quality and the effects of what is disposed and discarded.

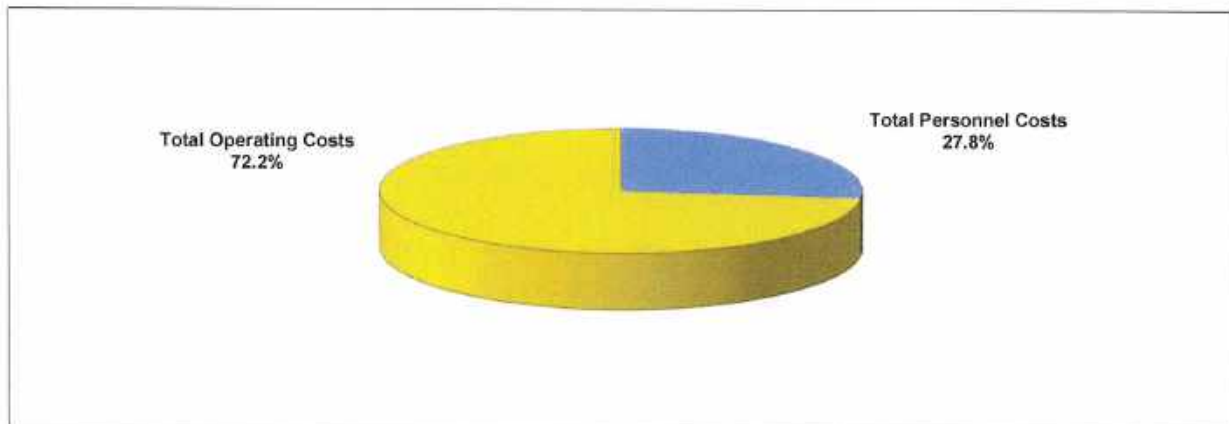
FY 2022-23 Budget Highlights

- Proposed budget is \$18,184 or 4.5% higher than FY2021/2022.
- Budget Summary:

Budgeted Revenues	\$426,820 (Stormwater fees)
Budgeted Expenditures	<u>\$426,820</u>
Net cost of Department	<u>\$ -0-</u>

STORMWATER FUND
Storm Water Operations - Expenditure Detail

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
PERSONNEL						
Salaries	\$ 82,762	\$ 59,070	\$ 65,535	\$ 76,579	17.9%	16.9%
Overtime	1,416	1,255	1,300	1,300	0.3%	0.0%
Payroll Taxes	6,052	5,512	5,113	5,958	1.4%	16.5%
Pension & Retirement	17,609	2,314	6,369	7,169	1.7%	12.6%
Health Insurance	22,327	19,365	19,573	21,320	5.0%	8.9%
Workers' Compensation	5,070	3,384	3,277	1,914	0.4%	-41.6%
Total Personnel Costs	\$ 135,236	\$ 90,900	\$ 101,166	\$ 114,240	26.6%	12.9%
OPERATING						
Professional Services	450	450	400	500	0.1%	25.0%
Contractual Services	11,238	10,023	10,000	11,000	2.6%	10.0%
Utility Services	992	717	1,000	500	0.1%	-50.0%
Repairs & Maintenance	16,305	7,727	8,750	8,750	2.1%	0.0%
Operating Supplies	1,676	3,343	4,000	4,000	0.9%	0.0%
Fuels, Oils, Lubricants	2,997	2,171	1,910	3,000	0.7%	57.1%
WASA collection fees	48,228	51,450	48,900	48,900	11.5%	0.0%
Depreciation (non cash)	159,165	159,165	140,000	140,000	32.8%	0.0%
Bad Debt Expense	1,851	(912)	-	-	0.0%	0.0%
Liability Insurance	32,603	30,391	13,508	16,930	4.0%	25.3%
Fleet Maintenance	7,083	8,316	15,500	15,500	3.6%	0.0%
Management Fee to Gen. Fund	60,000	60,000	60,000	60,000	14.1%	0.0%
Telephone/Internet	3,694	3,438	3,500	3,500	0.8%	0.0%
Total Operating Costs	\$ 346,282	\$ 336,279	\$ 307,468	\$ 312,580	73.2%	1.7%
TOTAL EXPENSES	\$ 481,518	\$ 427,179	\$ 408,634	\$ 426,820	100.0%	4.5%



Personnel Summary

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
Maintenance Worker I	1	1	1	1	50.0%	0.0%
Heavy Equipment Operator	1	1	1	1	50.0%	0.0%
FUND TOTAL	2	2	2	2	100.0%	0.0%

STORM WATER DEPARTMENT PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
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Outputs

Number of catch basins cleaned	100%	100%	60%	60%	75%
Linear feet of storm drains jetted	1175	1250	800	800	900

Effectiveness

Number of working days Vac-con on the road	250	145	120	120	120
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Efficiency

Number of drains cleaned per week	25	25	25	25	30
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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 \$7.5 million Community Center/Aquatic Center Note, the \$5 million Senior Center Construction Loan, the \$1.6 million Energy Conservation Note, the \$448,000 Westward Bike Path Note, and other equipment leases. These notes 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.

2021-22 Accomplishments

- All Note payments were timely paid and the City is in compliance with the Note Indenture Covenants.

2022-23 Budget Highlights

- Proposed budget is \$ 11,331 or 0.6% lower than FY2021/2022.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$ 1,672,926</u>
Net cost of Department	<u>\$ 1,672,926</u>

CITY OF MIAMI SPRINGS
DEBT SERVICE FUND

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Amended Budget	FY 2022-23 Budget	% of Total	% Change from 2021-22
OPERATING						
Principal	\$ 1,006,823	\$ 1,308,499	\$ 1,378,256	\$ 1,378,256	82.4%	0.0%
Interest	403,521	368,718	308,001	294,670	17.6%	-3.7%
Administrative charges	7,025	-	-	-	0.0%	0.0%
TOTAL EXPENSES	\$ 1,417,369	\$ 1,677,217	\$ 1,684,257	\$ 1,672,926	100.0%	-0.7%

DEBT SERVICE FUND PERFORMANCE MEASURES

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Goal
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Outputs

Number of Payments on Revenue Bonds	4	4	4	4	4
Number of late payments	0	0	0	0	0

Efficiency

% of payments made in accordance with bond indentures	100%	100%	100%	100%	100%
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LEGAL DEBT MARGIN

The necessity to incur debt in order to finance the capital program carries with it the obligation to manage the debt program effectively. As a result, the level of outstanding debt and the City's capacity to incur and repay additional debt bear careful examination.

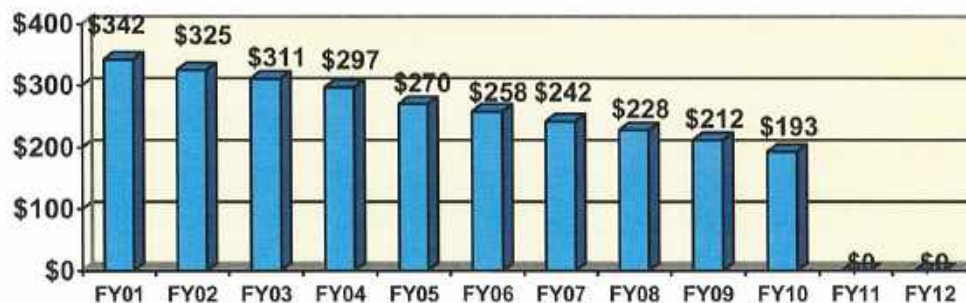
City Charter section 1.04(4) states that the City shall not issue ad valorem bonds the outstanding total amount of which shall obligate the City in excess of 15% of the assessed valuation of the real property within the City. The City does not hold any General Obligation debt at the end of FY2022.

The City's bonded debt margin for FY 2022-23 is as follows:

Assessed valuation 2022-23 roll	\$	1,449,806,131
Bonded debt limit- 15% of assessed value	\$	217,470,920
Total ad valorem debt- General Obligation Bonds	\$	-
Amount of debt applicable	\$	-
Debt Margin Available	\$	217,470,920

The data below are based on the \$5 million General Obligation Bonds Series 1997 which was paid off in FY2010:

BONDED DEBT PER CAPITA G.O. BONDS



City of Miami Springs, Florida
\$5,000,000 Senior Center Revenue Note at 2.65%, Series 2019

SOURCES OF FUNDS

Series 2015 Bond Proceeds	\$ 5,000,000.00
<i>Total Sources of Funds</i>	<u>5,000,000.00</u>

USES OF FUNDS

Senior center facility	5,000,000.00
<i>Total Uses of Funds</i>	<u>5,000,000.00</u>

DEBT SERVICE DISBURSEMENT SCHEDULE BY YEAR

Year End 9/30/xx	Principal	Interest	Total Debt Service Costs
2019	-	23,187.50	23,187.50
2020	250,000.00	132,500.00	382,500.00
2021	250,000.00	125,875.00	375,875.00
2022	250,000.00	119,250.00	369,250.00
2023	250,000.00	112,625.00	362,625.00
2024	250,000.00	106,000.00	356,000.00
2025	250,000.00	99,375.00	349,375.00
2026	250,000.00	92,750.00	342,750.00
2027	250,000.00	86,125.00	336,125.00
2028	250,000.00	79,500.00	329,500.00
2029	250,000.00	72,875.00	322,875.00
2030	250,000.00	66,250.00	316,250.00
2031	250,000.00	59,625.00	309,625.00
2032	250,000.00	53,000.00	303,000.00
2033	250,000.00	46,375.00	296,375.00
2034	250,000.00	39,750.00	289,750.00
2035	250,000.00	33,125.00	283,125.00
2036	250,000.00	26,500.00	276,500.00
2037	250,000.00	19,875.00	269,875.00
2038	250,000.00	13,250.00	263,250.00
2039	250,000.00	6,625.00	256,625.00
Total	\$ 5,000,000.00	\$ 1,414,437.50	\$ 6,414,437.50

City of Miami Springs, Florida
\$7,554,000 Aquatic/ Refunding Bond at 3.07%, Series 2015

SOURCES OF FUNDS

Series 2015 Bond Proceeds	\$ 7,554,000.00
<i>Total Sources of Funds</i>	<u>7,554,000.00</u>

USES OF FUNDS

Refunding Series 2010 Bonds	\$ 1,986,732.76
Aquatic/Stafford project	5,567,267.24
<i>Total Uses of Funds</i>	<u>7,554,000.00</u>

DEBT SERVICE DISBURSEMENT SCHEDULE BY YEAR

Year End 9/30/xx	Principal	Interest	Total Debt Service Costs
2015	188,000.00	99,205.00	287,205.00
2016	396,000.00	223,250.40	619,250.40
2017	424,000.00	210,770.85	634,770.85
2018	437,000.00	197,661.95	634,661.95
2019	450,000.00	184,138.60	634,138.60
2020	465,000.00	170,216.15	635,216.15
2021	479,000.00	155,833.20	634,833.20
2022	493,000.00	141,020.45	634,020.45
2023	510,000.00	125,762.55	635,762.55
2024	525,000.00	109,998.10	634,998.10
2025	540,000.00	93,757.80	633,757.80
2026	558,000.00	77,041.65	635,041.65
2027	575,000.00	59,788.25	634,788.25
2028	593,000.00	41,997.60	634,997.60
2029	611,000.00	23,654.35	634,654.35
2030	310,000.00	4,758.50	314,758.50
Total	\$ 7,554,000.00	\$ 1,918,855.40	\$ 9,472,855.40

City of Miami Springs, Florida
\$555,419 Note at 2.12%, Series 2010

SOURCES OF FUNDS

Series 2019 Bond Proceeds	\$ 555,419.00
<i>Total Sources of Funds</i>	<u>555,419.00</u>

USES OF FUNDS

Equipment and Infrastructure	555,419.00
<i>Total Uses of Funds</i>	<u>555,419.00</u>

DEBT SERVICE DISBURSEMENT SCHEDULE BY YEAR

<i>Year End 9/30/xx</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service Costs</i>
2020	79,978.46	7,981.32	87,959.78
2021	108,055.61	9,224.07	117,279.68
2022	110,364.66	6,915.02	117,279.68
2023	112,723.06	4,556.63	117,279.69
2024	115,131.86	2,147.84	117,279.70
2025	29,165.35	154.58	29,319.93
Total	\$ 555,419.00	\$ 30,979.46	\$ 586,398.46

CAPITAL IMPROVEMENT PLAN

CITY OF MIAMI SPRINGS
FY 2022-2023 Budget
CAPITAL EXPENDITURE SUMMARY-ALL FUNDS

Department	Total Budgeted	Description of expenditure	Total Cost
Parks and recreation	\$ 175,000		
		New work pick up truck	\$25,000
		Renovate pool deck	\$30,000
		Lasergrade fields Stafford and Prince	\$25,000
		Renovate tennis courts	\$25,000
		Community Center Office and MPR renovations	\$40,000
		Renovate Peavey and Prince Batting cages	\$30,000
			\$175,000
Police	\$176,300	Five Panasonic Toughbook laptops	\$12,000
		Two K-9 vehicles	\$114,000
		One Patrol Vehicle	\$50,300
			\$176,300
Sanitation	\$ 27,289	2023 Ford Ranger Supercab 2WD XL	\$27,289
			\$27,289
Total	\$ 378,589	Total	\$ 378,589

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

Any individual expenditures under \$1,000 does not require a project sheet in the Capital Improvements Plan section.

CITY OF MIAMI SPRINGS
CAPITAL EXPENDITURE SUMMARY-ALL FUNDS

Below is a summary of all capital expenditures included in the budget for FY 2022-23

BY FUND		BY DEPARTMENT		BY CATEGORY	
General	\$ 351,300	City Clerk	-	Vehicles	\$ 102,589
Road & Transportation	-	Code Compliance	-	Technology	114,000
Elderly services	-	Information Technology	176,300	Machinery & Equipment	12,000
Building Dept.	-	Police	-	Improvements O/T	150,000
Sanitation	27,289	LETf	-	Buildings	-
Stormwater	-	Public Services	175,000		
LETf	-	Recreation	-		
Capital Projects	-	Human resources	-		
		Elderly services	-		
		Golf Course	27,289		
		Sanitation	-		
		Stormwater	-		
		Capital Projects	-		
		Finance	-		
		Planning	-		
		Road & Transportation	-		
		Building dept.	-		
Total	\$ 378,589	Total	\$ 378,589	Total	\$ 378,589

These acquisitions will result in no impact on future operating costs of the city.
Any individual expenditures under \$100,000 does not require a project sheet in the Capital Improvements Plan section.

5 YEAR CAPITAL IMPROVEMENT PLAN

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

	SOURCE OF FUNDING	2023-2024	2024-25	2025-26	2026-27	2027-28	Totals
POLICE							
Police Cars	Revenues	131,141	135,075	148,920	156,366	164,184	735,686
Police radars	Revenues	4,200	-	5,000	7,500	7,500	24,200
Computer and Radio Equipment	Revenues	20,000	22,000	28,000	30,000	32,000	132,000
Vehicle Emergency Equipment	Revenues	29,972	30,871	38,000	42,000	46,000	186,843
New PSA Light Pickup Truck	Revenues	30,000	-	-	40,000	42,000	112,000
New PSA Hybrid Vehicle	Revenues	28,000	-	-	35,000	-	63,000
New Police Building	Revenues	-	-	-	-	4,000,000	4,000,000
GOLF COURSE							
Clubhouse Renovation	Revenues	1,500,000	-	-	-	-	1,500,000
Bridge or tunnel across Curtis Parkway	Grant/Revenues	-	-	-	-	1,000,000	1,000,000
Chemical wash down-DERM	Revenues	-	-	1,000,000	-	-	1,000,000
Bridge repair	Revenues	-	100,000	-	-	-	100,000
Sewer lines connections-DERM	Revenues	-	-	-	1,000,000	-	1,000,000
INFORMATION TECHNOLOGY							
Server - FS1	Revenues	-	-	6,500	-	-	6,500
Server Virtualization unit 1	Revenues	-	6,000	-	-	-	6,000
Server-NAS	Revenues	8,000	-	-	-	-	8,000
Server Virtualization unit 2	Revenues	-	-	-	-	-	-
RECREATION							
Marcile Pool	Reserves	-	-	-	100,000	-	100,000
Re-paint Concession Stands at Stafford	Revenues	-	20,000	-	-	-	20,000
Perimeter Fence at Prince Field	Revenues	-	50,000	-	-	-	50,000
Replace Water Fountains at Parks	Revenues	-	15,000	-	-	15,000	30,000
Replace Playground Surface at Pdove	Revenues	-	-	50,000	-	-	50,000
Add Shade Structures to Prince Field Bleachers/Aquatic Center	Revenues	-	120,000	-	-	-	120,000
Curtis Parkway Median Fitness Stations	Revenues	150,000	-	-	-	-	150,000
Vita Course Lighs	Revenues	165,000	-	-	-	-	165,000
10 Neighborhood Pocket Parks	Revenues	-	-	50,000	-	-	50,000
Fitness Stations-Curtiss Parkway	Grant	150,000	-	-	-	-	150,000
Dog Park Canopy	Revenues	-	-	-	30,000	-	30,000
Laser Grade and Clay to Ballfields	Revenues	15,000	25,000	-	15,000	25,000	80,000
Re-sod Prince Field	Revenues	-	-	-	180,000	-	180,000
Resurface and Repaint Gym Floor w/ City Logo	Revenues	-	-	40,000	-	-	40,000
Replace Playground at Peavy Dove	Revenues	-	-	-	50,000	-	50,000
Tables/Trash Receptacles at Dog Park and Tennis	Revenues	30,000	-	-	-	-	30,000
Battling Cage Renovation	Revenues	-	-	-	-	30,000	30,000
Roof at Community Center	Revenues	-	150,000	-	-	-	150,000
New Pickle Ball Courts	Grant	-	150,000	-	-	-	150,000
New Raquetball Courts	Revenues	300,000	-	-	-	-	300,000
Repaint the Aquatic Center	Revenues	-	-	-	-	80,000	80,000
New Maintenance Trucks	Revenues	-	-	30,000	-	30,000	60,000
Sound panels gymnasium	Revenues	-	50,000	-	-	-	50,000
PUBLIC WORKS							
Re-roofing main Building at Public Works	Revenues	-	40,000	45,000	50,000	-	135,000
Storm shutters Country Club	Revenues	-	-	75,000	-	-	75,000
Re-roofing main building at tennis courts	Revenues	-	-	20,000	-	-	20,000
TOTAL GENERAL FUND		2,756,313	933,946	1,676,420	1,735,866	5,471,684	12,439,229
ELDERLY SERVICES							
New Bus	Grant/Revenues	98,000	-	-	-	-	98,000
TOTAL SENIOR CENTER		98,000	-	-	-	-	98,000
ROAD AND TRANSPORTATION							
streetlight improvements	CITT/General	100,000	100,000	100,000	100,000	100,000	500,000
Street Tree maintenance	General	45,000	45,000	45,000	45,000	45,000	225,000
Citywide sidewalk connectivity	CITT/Grant	2,000,000	-	-	-	-	2,000,000
street/sidewalk milling and resurfacing	CITT/General	300,000	300,000	300,000	300,000	300,000	1,500,000
TOTAL ROAD & TRANS.		2,445,000	445,000	445,000	445,000	445,000	4,225,000
SANITATION							
New Sanitation Vehicles Bulk Trash Dump Trucks	Revenues	75,000	75,000	85,000	85,000	85,000	405,000
New rear loader sanitation vehicle	Revenues	-	-	145,000	-	-	145,000
STORMWATER							
O&M Stormwater system	Revenues	100,000	100,000	100,000	100,000	100,000	500,000
Canal Bank Restoration	Grant	2,000,000	-	-	-	-	2,000,000
Oakwood/East Drive Stormwater Project	ARPA	5,719,401	-	-	-	-	5,719,401
NRP Median/Stormwater Project	ARPA	2,786,056	-	-	-	-	2,786,056
TOTAL ENTERPRISE FUNDS		10,680,457	175,000	331,000	185,000	185,000	11,556,457
TOTAL ALL FUNDS		15,979,770	1,553,946	2,452,420	2,365,866	6,101,684	28,318,686

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.

	FY19-20 Actual	FY20-21 Actual	FY21-22 Amended Budget	FY22-23 Budget	% of Total	% Change from 2021-22
Beginning Balance	\$ 5,284,143	\$ 5,135,448	\$ 6,405,361	\$ 5,844,672		
Revenues/Sources						
Taxes	8,800,684	9,801,177	\$9,210,406	9,567,252	48.0%	3.9%
Franchise Fees	920,053	939,458	989,000	989,000	5.0%	0.0%
Utility Taxes	1,808,784	1,807,295	1,750,000	1,781,585	8.9%	1.8%
Licenses and Fees	127,440	140,447	199,000	200,000	1.0%	0.5%
Intergovernmental Revenues	2,102,560	2,412,939	2,255,407	2,226,388	11.2%	-1.3%
Charges for Services	2,162,870	3,187,535	3,144,350	2,512,300	12.6%	-20.1%
Fines and Forfeitures	744,036	792,840	756,817	1,372,526	6.9%	81.4%
Interest Income	42,767	13,092	36,000	36,000	0.0%	0.0%
Miscellaneous	303,761	332,710	362,690	335,800	1.7%	-7.4%
Interfund Transfers	-	-	721,002	408,210	0.0%	-43.4%
Proceeds from Debt	555,419	-	105,000	500,000	0.0%	376.2%
Total revenues/sources	17,568,374	19,427,493	19,529,672	19,929,062	100.0%	2.0%
Expenditures/Uses						
General Government	\$ 2,310,685	\$ 2,564,826	\$ 2,787,972	\$ 2,799,352	13.8%	0.4%
Public Safety	7,194,836	7,340,149	8,327,487	8,724,833	43.1%	4.8%
Public Services	2,496,414	2,334,864	2,250,440	2,252,473	11.1%	0.1%
Recreation and Culture	4,134,398	4,182,225	5,102,468	4,995,036	24.7%	-2.1%
Interfund Transfers Out	1,580,736	1,735,516	1,621,994	1,476,131	7.3%	-9.0%
Total Expenditures/uses	\$ 17,717,069	\$ 18,157,580	\$ 20,090,361	\$ 20,247,825	100.0%	0.8%
Excess(Deficit) of revenues over expenditures	\$ (148,695)	\$ 1,269,913	\$ (560,689)	\$ (318,762)		-43.1%
Ending Balances	\$ 5,135,448	\$ 6,405,361	\$ 5,844,672	\$ 5,525,909		-5.5%

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.

	FY19-20 Actual	FY20-21 Actual	FY21-22 Amended Budget	FY22-23 Budget	% of Total	% Change from 2021-22	
Beginning Balance	\$ 24,583	\$ (30,443)	\$ 176,379	\$ 174,396			
Revenues/Sources							
Intergovernmental Revenues	546,952	642,019	605,885	620,000	95.7%	2.3%	618820.8
Miscellaneous	20,582	18,792	21,000	28,000	4.3%	33.3%	27939.43
Total revenues/sources	567,534	660,811	626,885	648,000	100.0%	3.4%	
Expenditures/Uses							
Public Services	552,518	386,676	561,555	632,579	100.0%	12.6%	
Interfund transfers out	70,042	67,313	67,313				
Total Expenditures/uses	\$ 622,560	\$ 453,989	\$ 628,868	\$ 632,579	100.0%	0.6%	
Excess(Deficit) of revenues over expenditures	\$ (55,026)	\$ 206,822	\$ (1,983)	\$ 15,421		-877.6%	
Ending Balances	\$ (30,443)	\$ 176,379	\$ 174,396	\$ 189,817		8.8%	

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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.

	FY19-20 Actual	FY20-21 Actual	FY21-22 Amended Budget	FY22-23 Budget	% of Total	% Change from 2021-22
Beginning Balance	\$ 2,408	\$ 2,197	\$ 2,197	\$ 2,197		
Revenues/Sources						
Intergovernmental Revenues	295,848	546,831	526,696	840,617	70.2%	59.6%
Charges for services	19,424	76,306	20,000	29,536	2.5%	47.7%
Interfund Transfers	222,524	125,612	476,343	326,746	27.3%	-31.4%
Total revenues/sources	<u>537,796</u>	<u>748,749</u>	<u>1,023,039</u>	<u>1,196,899</u>	<u>100.0%</u>	<u>17.0%</u>
Expenditures/Uses						
Recreation and Social Services	538,007	748,749	1,023,039	1,199,097	100.0%	17.2%
Total Expenditures/uses	<u>\$ 538,007</u>	<u>\$ 748,749</u>	<u>\$ 1,023,039</u>	<u>\$ 1,199,097</u>	<u>100.0%</u>	<u>17.2%</u>
Excess(Deficit) of revenues over expenditures	\$ (211)	\$ -	\$ 0	\$ (2,197)		0.0%
Ending Balances	<u>\$ 2,197</u>	<u>\$ 2,197</u>	<u>\$ 2,197</u>	<u>\$ -</u>		<u>0</u>

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.

	FY19-20 Actual	FY20-21 Actual	FY21-22 Amended Budget	FY22-23 Budget	% of Total	% Change from 2021-22
Beginning Balance	\$ -	\$ -	\$ -	\$ -		
Revenues/Sources						
Interfund Transfers	1,417,369	1,677,217	1,684,257	1,672,926	100%	-0.7%
Total revenues/sources	1,417,369	1,677,217	1,684,257	1,672,926	100%	-0.7%
Expenditures/Uses						
Principal Payments	1,006,824	1,308,498	1,378,256	1,378,256	82%	0.0%
Interest Payments	403,520	368,719	306,001	294,670	18%	-3.7%
Administrative Expenses	7,025	-	-	-	0%	0.0%
Total Expenditures/uses	\$ 1,417,369	\$ 1,677,217	\$ 1,684,257	\$ 1,672,926	100%	-0.7%
Excess(Deficit) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -	0%	#DIV/0!
Ending Balances	\$ -	\$ -	\$ -	\$ -		0.0%

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.

	FY19-20 Actual	FY20-21 Actual	FY21-22 Amended Budget	FY22-23 Budget	% of Total	% Change from 2021-22
Beginning Balance	\$ 254,490	\$ 336,037	\$ 312,551	\$ 155,644		
Revenues/Sources						
Fines and Forfeitures	150,378	86,005	-	-	0.0%	0.0%
Interest Income	1,109	452	1,500	1,500	100.0%	0.0%
Total revenues/sources	151,487	86,457	1,500	1,500	100.0%	0.0%
Expenditures/Uses						
Public Safety	69,940	109,943	158,407	160,954	100.0%	1.6%
Total Expenditures/uses	\$ 69,940	\$ 109,943	\$ 158,407	\$ 160,954	100.0%	1.6%
Excess(Deficit) of revenues over expenditures	\$ 81,547	\$ (23,486)	\$ (156,907)	\$ (159,454)		1.6%
Ending Balances	\$ 336,037	\$ 312,551	\$ 155,644	\$ (3,810)		-102.4%

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.

	FY19-20 Actual	FY20-21 Actual	FY21-22 Amended Budget	FY22-23 Budget	% of Total	% Change from 2021-22
Beginning Balance	\$ 1,520,656	\$ 1,350,601	\$ 1,559,461	\$ 1,355,972		
Revenues/Sources						
Licenses and permits	783,120	1,097,927	917,200	790,550	92.9%	-13.8%
Transfer from Technology/Scanning Fee	37,700	75,026	-	60,000	7.1%	100.0% x
Total revenues/sources	820,820	1,172,953	917,200	850,550	100.0%	-7.3%
Expenditures/Uses						
Interfund transfer-indirect costs	314,677	323,748	341,423	408,210	36.0%	19.6%
Public Safety	676,198	640,345	779,266	727,018	64.0%	-6.7%
Total Expenditures/uses	\$ 990,875	\$ 964,093	\$ 1,120,689	\$ 1,135,228	100.0%	1.3%
Excess(Deficit) of revenues over expenditures	\$ (170,055)	\$ 208,860	\$ (203,489)	\$ (284,678)		39.9%
Ending Balances	<u>\$ 1,350,601</u>	<u>\$ 1,559,461</u>	<u>\$ 1,355,972</u>	<u>\$ 1,071,294</u>		-21.0%

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.

	FY19-20 Actual	FY20-21 Actual	FY21-22 Amended Budget	FY22-23 Budget	% of Total	% Change from 2021-22
Beginning Net Assets	\$ (423,037)	\$ (625,925)	\$ (671,538)	\$ (812,903)		
Revenues/Sources						
Charges for Services	2,343,729	2,526,915	2,424,000	2,508,840	100.0%	3.5%
Miscellaneous	16,357	54	-	-	0.2%	0.0%
Total revenues/sources	2,360,086	2,526,969	2,424,000	2,508,840	100.0%	3.5%
Expenditures/Uses						
Operating Expenses	2,562,974	2,572,582	2,565,365	2,608,063	100.0%	1.7%
Total Expenditures/uses	\$ 2,562,974	\$ 2,572,582	\$ 2,565,365	\$ 2,608,063	100.0%	1.7%
Excess(Deficit) of revenues over expenditures	\$ (202,888)	\$ (45,613)	\$ (141,365)	\$ (99,223)		-29.8%
Ending Net Assets	\$ (625,925)	\$ (671,538)	\$ (812,903)	\$ (912,126)		12.2%

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.

	FY19-20 Actual	FY20-21 Actual	FY21-22 Amended Budget	FY22-23 Budget	% of Total	% Change from 2021-22
Beginning Net Assets	\$ 2,176,688	\$ 2,135,579	\$ 2,140,700	\$ 2,156,566		
Revenues/Sources						
Charges for Services	438,558	433,214	424,000	427,000	99.9%	0.7%
Miscellaneous	-	-	500	500	0.1%	0.0%
Total revenues/sources	438,558	433,214	424,500	427,500	100.0%	0.7%
Expenditures/Uses						
Operating Expenses	479,667	428,093	408,634	426,820	100.0%	4.5%
Total Expenditures/uses	\$ 479,667	\$ 428,093	\$ 408,634	\$ 426,820	100.0%	4.5%
Excess(Deficit) of revenues over expenditures	\$ (41,109)	\$ 5,121	\$ 15,866	\$ 680		-95.7%
Ending Net Assets	\$ 2,135,579	\$ 2,140,700	\$ 2,156,566	\$ 2,157,246		0.0%

DEMOGRAPHICS

CITY OF MIAMI SPRINGS, FLORIDA

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

(amounts expressed in thousands)

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

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

CITY OF MIAMI SPRINGS, FLORIDA

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Personal Income (Amounts Expressed in Thousands)</u>	<u>Per capita Personal Income (2)</u>	<u>Median Age (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment rate (4)</u>
2012	13,844	280,327	20,249	42.5	3,458	8.7
2013	14,037	322,332	22,963	42.5	3,678	8.4
2014	14,067	386,843	27,500	42.5	3,875	6.4
2015	14,027	392,279	27,966	42.0	3,875	6.2
2016	14,089	388,194	27,553	43.3	3,875	4.8
2017	14,214	432,120	30,401	45.5	3,995	4.6
2018	14,217	432,211	30,401	45.5	3,995	4.2
2019	14,192	431,451	30,401	45.5	3,995	3.2
2020	14,237	459,471	32,273	45.7	3,683	8.8
2021	14,237	488,756	34,330	45.3	3,834	3.8

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

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

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

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

N/A- Information not available

CITY OF MIAMI SPRINGS, FLORIDA

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

<u>EMPLOYER</u>	<u>2021</u>			<u>2012</u>		
	<u>EMPLOYEES</u>	<u>RANK</u>	<u>Percentage of Total County Employment</u>	<u>EMPLOYEES</u>	<u>RANK</u>	<u>Percentage of Total County Employment</u>
Miami-Dade County Public Schools	33,477	1	2.79%	48,571	1	4.77%
Miami-Dade County, Florida	25,502	2	2.13%	29,000	2	3.05%
Federal Government	19,200	3	1.60%	19,500	3	1.95%
State Government	17,100	4	1.43%	17,100	4	1.62%
University of Miami	12,818	5	1.07%	16,000	5	1.05%
Baptist Health Systems	11,353	6	0.95%	13,376	6	1.03%
American Airlines	11,031	7	0.92%	9,000	9	1.00%
Jackson Memorial Hospital	9,797	8	0.82%	12,571	7	0.94%
City of Miami	3,997	9	0.33%			0.00%
Florida International University	3,534	10	0.29%	8,000	10	0.00%
Publix Supermarket	-		0.00%	10,800	8	0.62%
	<u>147,809</u>		<u>12.32%</u>	<u>183,918</u>		<u>16.89%</u>

Source: The Beacon Council

CITY OF MIAMI SPRINGS, FLORIDA

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Public Safety										
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles	36	36	36	36	32	41	41	51	51	50
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	1	1	1	1	1	1	1	1	1	1
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts	5	5	5	5	5	5	5	5	5	5
Baseball/Football fields	10	10	10	10	10	10	10	10	10	10
Golf courses	1	1	1	1	1	1	1	1	1	1
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	1	1	1	1	1	1	1	2

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

Sources: Various City departments

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

CITY OF MIAMI SPRINGS, FLORIDA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

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

Source: City of Miami Springs Finance Department

CITY OF MIAMI SPRINGS, FLORIDA

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						
2012	599,212	185,007		66,114	850,333	6.7400	1,221,297	77.98%
2013	597,863	211,570		77,894	887,327	6.9950	1,263,267	72.13%
2014	621,834	248,863		75,422	945,119	7.6710	1,284,743	73.64%
2015	653,405	264,315		68,523	985,244	7.6710	1,316,177	74.93%
2016	692,877	290,727		70,334	1,053,938	7.5000	1,553,378	67.85%
2017	743,121	292,140		85,506	1,120,767	7.5000	1,695,734	66.09%
2018	723,168	389,788		85,223	1,198,179	7.5000	1,789,390	66.96%
2019	818,800	348,482		89,180	1,256,462	7.3500	1,833,511	68.53%
2020	875,127	353,249		95,466	1,323,842	7.3300	1,954,847	67.72%
2021	911,920	328,596		96,960	1,337,476	7.3300	1,978,539	67.50%

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	
		Amount	Percent of Levy		Percent of Levy
2012	6,101	5,812	95.3%	-	95.3%
2013	6,349	5,823	91.7%	-	91.7%
2014	7,009	6,669	95.1%	-	95.1%
2015	7,261	7,151	98.5%	-	98.5%
2016	7,393	7,073	95.7%	-	95.7%
2017	7,881	7,502	95.2%	-	95.2%
2018	8,253	8,124	98.4%	-	98.4%
2019	8,819	8,597	97.5%	-	97.5%
2020	9,210	9,801	106.4%	-	106.4%
2021	9,904	9,801	99.0%	-	99.0%

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

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

Discounts Allowed:

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

CITY OF MIAMI SPRINGS, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
FISCAL YEAR ENDED SEPTEMBER 30, 2021
(amounts expressed in thousands)

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Estimated Percentage Applicable(1)</u>	<u>Amount Applicable to Miami Springs</u>
Miami-Dade County Schools (2)	\$ 4,656,773	0.40%	\$ 18,627
Miami-Dade County (3)	<u>3,330,170</u>	0.40%	<u>13,321</u>
Subtotal overlapping debt	7,986,943		31,948
City of Miami Springs direct debt	<u>11,861</u>	100.0%	<u>11,861</u>
Total direct and overlapping debt	\$ 7,998,804		\$ 43,809

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

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

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

FINANCIAL POLICIES

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 projected 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

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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

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DEPARTMENT: Finance

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EFFECTIVE DATE: October 1, 2009

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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 as 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

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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.

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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: October 1, 2017

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 \$500 and \$5,000 do not require 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: October 1, 2017

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: October 1, 2017

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: October 1, 2017

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: October 1, 2017

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.

ARPA-American Rescue Plan

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 recognized 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

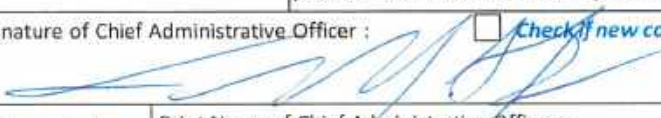
DR-487
R. 06/22
Rule 12D-16.002
Florida Administrative Code
Effective 06/22
Page 1 of 2

☒ **Check if E-TRIM Participant**

FISCAL YEAR : 2022		County : Dade	<input type="checkbox"/> Check if new address
Taxing Authority : CITY OF MIAMI SPRINGS		Taxing authorities must file Form DR-487 with the required attachments within 30 days of the final hearing. Send completed TRIM Compliance packages by: Mail Florida Department of Revenue Property Tax Oversight – TRIM Section P.O. Box 300 Tallahassee, FL 32315-3000 Certified Mail or Overnight Delivery Florida Department of Revenue Property Tax Oversight – TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32399-0216 Trim package submission email address: ptotrimpackages@floridarevenue.com	
Mailing Address : 201 WESTWARD DRIVE			
Physical Address : SAME AS MAILING			
City, State, Zip : MIAMI SPRINGS, FLORIDA 33166			
Date of Final Hearing : 09/26/2022			

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:	School Districts E-TRIM Participants only need to submit items 1-4 WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:
<input checked="" type="checkbox"/> 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input checked="" type="checkbox"/> 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. <input checked="" type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i> , within 30 days of completion. <input type="checkbox"/> 4. Copy of DR-420, <i>Certification of Taxable Value</i> , include DR-420TIF, <i>Tax Increment Adjustment Worksheet</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. <input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i> . <input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i> . <input type="checkbox"/> 7. DR-422, <i>Certification of Final Taxable Value</i> ,** and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i> , if applicable. <p align="center">*(See Rule 12D-17.004(2)(a), F.A.C.)</p>	<input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i> . <input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications 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. <input type="checkbox"/> 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input type="checkbox"/> 5. Copy of DR-420S, <i>Certification of School Taxable Value</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. <input type="checkbox"/> 6. DR-422, <i>Certification of Final Taxable Value</i> ** and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i> , if applicable. <p align="center">*(See Rule 12D-17.004(2)(b), F.A.C.)</p>

****If you have not received Form 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 : 09/27/2022
	<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer : WILLIAM ALONSO	Title : CITY MANAGER
	Contact Name and Contact Title : WILLIAM ALONSO, CITY MANAGER		E-mail Address : ALONSOW@MIAMISPRINGS-FL.GOV
	Phone Number : (786) 219-6883		Fax Number : (305) 805-5040

All TRIM forms for taxing authorities are available on our website at: <https://floridarevenue.com/property/Pages/TRIM.aspx>



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 : 2022		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. MARIA MITCHELL	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. VICTOR VAZQUEZ	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. BOB BEST	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. JACKY BRAVO	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. WALTER FAJET	<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
SIGN HERE	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 :
	Title : WILLIAM ALONSO, CITY MANAGER	Contact Name and Contact Title: TAMMY ROMERO, 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>



MAXIMUM MILLAGE LEVY CALCULATION **FINAL DISCLOSURE**

For municipal governments, counties, and special districts

Reset Form

Print Form

DR-420MM


R. 5/12

Rule 12D-16.002

Florida Administrative Code

Effective 11/12

Year: 2022		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)
<p>IF YES, STOP STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.</p>			
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	6.6352	per \$1,000 (2)
3.	Prior year maximum millage rate with a majority vote from 2021 , Form DR-420MM, Line 13	7.5289	per \$1,000 (3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	7.2095	per \$1,000 (4)
<p>If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.</p>			
<p>Adjust rolled-back rate based on prior year majority-vote maximum millage rate</p>			
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$ 1,327,611,697	(5)
6.	Prior year maximum ad valorem proceeds with majority vote (Line 3 multiplied by Line 5 divided by 1,000)	\$ 9,995,456	(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 (Line 6 minus Line 7)	\$ 9,995,456	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$ 1,442,515,259	(9)
10.	Adjusted current year rolled-back rate (Line 8 divided by Line 9, multiplied by 1,000)	6.9292	per \$1,000 (10)
<p>Calculate maximum millage levy</p>			
11.	Rolled-back rate to be used for maximum millage levy calculation (Enter Line 10 if adjusted or else enter Line 2)	6.9292	per \$1,000 (11)
12.	Adjustment for change in per capita Florida personal income (See Line 12 Instructions)	1.0613	(12)
13.	Majority vote maximum millage rate allowed (Line 11 multiplied by Line 12)	7.3540	per \$1,000 (13)
14.	Two-thirds vote maximum millage rate allowed (Multiply Line 13 by 1.10)	8.0894	per \$1,000 (14)
15.	Current year adopted millage rate	6.9100	per \$1,000 (15)
16.	<p>Minimum vote required to levy adopted millage: (Check one)</p> <p><input checked="" 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. Enter Line 13 on Line 17.</p> <p><input 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. Enter Line 15 on Line 17.</p> <p><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. Enter Line 15 on Line 17.</p> <p><input type="checkbox"/> d. Referendum: The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.</p>		
17.	The selection on Line 16 allows a maximum millage rate of (Enter rate indicated by choice on Line 16).	7.3540	per \$1,000 (17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$ 1,449,806,131	(18)

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>	\$ 10,018,160	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$ 10,661,874	(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>	\$ 10,018,160	(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>	\$ 10,661,874	(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)
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 :
	Electronically Certified by Taxing Authority		9/27/2022 7:24 AM
	Title : WILLIAM ALONSO, CITY MANAGER	Contact Name and Contact Title : TAMMY ROMERO, 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

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.



CERTIFICATION OF FINAL TAXABLE VALUE

Reset Form

Print Form

DR-422
R. 5/13
Rule 12D-16.002
Florida Administrative Code
Effective 5/13
Provisional

Year: 2022	County: MIAMI-DADE	Is VAB still in session? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Principal Authority: CITY OF MIAMI SPRINGS		Check type : <input type="checkbox"/> School District <input type="checkbox"/> County <input checked="" type="checkbox"/> Municipality <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority: CITY OF MIAMI SPRINGS		Check type : <input checked="" type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

SECTION I : COMPLETED BY PROPERTY APPRAISER

1. Current year gross taxable value from Line 4, Form DR-420	\$	1,449,806,131	(1)
2. Final current year gross taxable value from Form DR-403 Series	\$	1,453,684,718	(2)
3. Percentage of change in taxable value <i>(Line 2 divided by Line 1, minus 1, multiplied by 100)</i>		0.27 %	(3)

The taxing authority must complete this form and return it to the property appraiser by 4:00 PM 10/13/2022
time date

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 10/7/2022 3:51 PM	

SECTION II : COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-.

Non-Voted Operating Millage Rate (from resolution or ordinance)

4a. County or municipal principal taxing authority	6.9100	per \$1,000	(4a)
4b. Dependent special district	0.0000	per \$1,000	(4b)
4c. Municipal service taxing unit (MSTU)	0.0000	per \$1,000	(4c)
4d. Independent Special District	0.0000	per \$1,000	(4d)
4e. School district	0.0000	per \$1,000	(4e)
Required Local Effort	0.0000	per \$1,000	
Capital Outlay	0.0000	per \$1,000	
Discretionary Operating	0.0000	per \$1,000	
Discretionary Capital Improvement	0.0000	per \$1,000	
Additional Voted Millage	0.0000	per \$1,000	
4f. Water management district	0.0000	per \$1,000	(4f)
District Levy	0.0000	per \$1,000	
Basin	0.0000	per \$1,000	

Are you going to adjust adopted millage ?

☐ YES ☒ NO

If No, STOP HERE, Sign and Submit.

Taxing Authority :		DR-422 R. 5/13 Page 2	
COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S.)			
5.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</i>	\$ 0	(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>	0.0000 per \$1000	(6)
MSTUs, DEPENDENT SPECIAL DISTRICTS , and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)			
7.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</i>	\$ 0	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>	0.0000 per \$1000	(8)
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 :
	Electronically Certified by Taxing Authority		10/10/2022 7:21 AM
	Title : WILLIAM ALONSO, CITY MANAGER	Contact Name and Contact Title : TAMMY ROMERO, 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

INSTRUCTIONS

SECTION I: Property Appraiser

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.
Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315 - 3000

All taxing authorities must complete Line 4, millages adopted by resolution/ordinance at final budget hearing.

Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)

Adjusted millage rate must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

Multi-county and water management districts must complete a separate DR-422 for each county.

All TRIM forms for taxing authorities are available on our website at
<http://dor.myflorida.com/dor/property/trim>

RESOLUTION NO. 2022 – 4032

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF
THE CITY OF MIAMI SPRINGS, FLORIDA, ADOPTING A
FINAL BUDGET FOR THE FISCAL YEAR COMMENCING
OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023;
PROVIDING FOR EXPENDITURE OF BUDGETED FUNDS;
PROVIDING FOR BUDGETARY CONTROLS; PROVIDING
FOR GRANTS AND GIFTS; PROVIDING FOR BUDGET
AMENDMENTS; PROVIDING FOR ENCUMBRANCES;
AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser ("Property Appraiser") has certified the taxable value within the City of Miami Springs (the "City") for the year 2022, which includes all real property within the City; and

WHEREAS, on July 20, 2022, the City Council adopted Resolution No. 2022-4014 determining the proposed millage rate for the fiscal year commencing October 1, 2022 and further scheduled public hearings on the millage rate as required by Section 200.065, Florida Statutes, the first hearing to be held on Monday, September 12, 2022 at 7:00 P.M. and the second to be held on Monday, September 26, 2022 at 7:00 P.M., both at City of Miami Springs, City Hall, 201 Westward Drive, Miami Springs, Florida 33166; and

WHEREAS, the City Manager has submitted to the City Council a budget for Fiscal Year 2022-2023 showing estimates of revenues and expenditures, together with the character and object of expenditures and an estimate of all municipal projects pending or to be undertaken; and

WHEREAS, the City Council and the City Manager have reviewed the City's proposed Fiscal Year 2022-2023 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and determined the final millage rate levy to provide the necessary funds for such expenditures; and

WHEREAS, the City Council has considered the general public's comments regarding the proposed and final budgets, has complied with the notice requirements of Florida law, and wishes to adopt the City's final budget for Fiscal Year 2022-2023.

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

Section 1. Recitals Adopted. That the above-stated recitals are hereby adopted and confirmed.

Section 2. Adopting Budget. The City's Budget for the fiscal year commencing October 1, 2022 and ending September 30, 2023, is hereby approved and adopted as set in Exhibit "A," attached hereto and incorporated herein ("Budget").

Section 3. Authorizing Expenditure of Budgeted Funds. Funds appropriated in the Budget may be expended by and with the approval of the City Manager in accordance with the provisions of the City Charter and applicable laws. City funds shall be expended in accordance with the appropriations provided in the Budget adopted herein and shall constitute an appropriation of the amounts specified therein. Supplemental appropriations or the reduction of appropriations, if any, shall be made in accordance with the City Charter, City Code, and applicable laws.

Section 4. Budget Control. The Budget establishes a limitation on expenditures by fund total. Fund limitations require that the total sum allocated to each fund for Operating and Capital expenses not be increased or decreased without specific authorization by a duly-enacted Resolution affecting such amendment or transfer. Therefore, the City Manager may authorize transfers from one individual line item account to another and from one department to another so long as the line item and department accounts are within the same fund.

Section 5. Grants and Gifts. If and when the City receives monies from any source, be it private or public, by grant, gift, or otherwise, to which there is attached, as a condition of acceptance, any limitation regarding the use of expenditures of the monies received, the funds so received need not be shown in the Operating Budget nor shall said budget be subject to amendment of expenditures as a result of the receipt of said monies, but said monies shall only be disbursed and applied toward the purposes for which the said funds were received. To ensure the integrity of the Operating Budget, and the integrity of the monies received by the City under grants or gifts, all monies received as contemplated above must, upon receipt, be segregated and accounted for based upon generally accepted accounting principles and, where appropriate, placed into separate and individual trust and/or escrow accounts from which any money drawn may only be disbursed and applied within the limitations placed upon same.

Section 6. Amendments. If the City Manager determines that an Operating or Capital Fund total will exceed its original appropriation, the City Manager is hereby authorized and directed to prepare such resolutions as may be necessary and proper to amend the Budget.

Section 7. Encumbrances. All outstanding encumbrances on September 30, 2022 shall lapse at that time and all lapsed capital encumbrances shall be re-appropriated in the 2022-2023 Fiscal Year.

Section 8. Effective Date. That this Resolution shall become effective immediately upon adoption.

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

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

PASSED AND ADOPTED this 26th day of September, 2022.



MARIA PUENTE MITCHELL
MAYOR

ATTEST:



ERIKA GONZALEZ, MMC
CITY CLERK



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



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

EXHIBIT A

FINAL BUDGET

FISCAL YEAR 2022-2023

Funds	Revenues & Reserves	Expense Appropriations & Reserves
General Fund	\$20,247,825	\$20,247,825
Special Revenue Funds	\$3,127,858	\$3,127,858
Enterprise Fund	\$3,034,882	\$3,034,882
Debt Service Fund	\$1,672,926	\$1,672,926
TOTALS	\$28,083,491	\$28,083,491

RESOLUTION NO. 2022 – 4031

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA, ADOPTING THE FINAL MILLAGE RATE FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 IN THE AMOUNT OF 6.9100 MILLS, WHICH IS 4.14 % HIGHER THAN THE ROLL-BACK RATE OF 6.6352 MILLS; ANNOUNCING THE PERCENTAGE INCREASE IN PROPERTY TAXES; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, pursuant to Section 200.065, Florida Statutes, the Miami-Dade County Property Appraiser ("Property Appraiser") has certified the taxable value within the City of Miami Springs (the "City") for the year 2022, which includes all real property within the City; and

WHEREAS, on July 20, 2022, the City Council adopted Resolution No. 2022-4014 determining the proposed millage rate for the fiscal year commencing October 1, 2022 and further scheduled public hearings on the millage rate as required by Section 200.065, Florida Statutes, the first hearing was held on Monday, September 12, 2022 at 7:00 P.M. and the second to be held on Monday, September 26, 2022 at 7:00 P.M., both at City of Miami Springs, City Hall, 201 Westward Drive, Miami Springs, Florida 33166; and

WHEREAS, at the initial public hearing on September 12, 2022, the City Council adopted Resolution No. 2022-4027 setting a tentative millage rate of 6.9100 mills; and

WHEREAS, the City Council finds that it is necessary to levy an ad valorem millage rate in the City; and

WHEREAS, the City Council and the City Manager have reviewed the City's proposed Fiscal Year 2022-2023 Budget, considered an estimate of the necessary expenditures contemplated for in the Budget, and have determined that the final millage rate levy set forth below provides the necessary funds for such expenditures; and

WHEREAS, the City Council, has considered the general public's comments regarding the final millage rate, has complied with the notice requirements of Florida law, and wishes to adopt the City's final millage rate to balance the final budget for Fiscal Year 2022-2023.

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

Section 1. Recitals Adopted. That the above-stated recitals are hereby adopted and confirmed.

Section 2. Adopting Final Millage Rate and Announcing Rolled-Back Rate.
That the City of Miami Spring's final millage rate to be levied for the fiscal year commencing October 1, 2022 and ending September 30, 2023 is hereby fixed at 6.9100 mills per \$1,000.00 of assessed property value, which is 4.14% greater than the rolled-back rate of 6.6352 mills per \$1,000.00 of assessed property value.

Section 3. Effective Date. That this Resolution shall become effective immediately upon adoption.

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

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

PASSED AND ADOPTED this 26th day of September, 2022.



MARIA PUENTE MITCHELL
MAYOR

ATTEST:



ERIKA GONZALEZ, MMC
CITY CLERK



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



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