

CITY OF MIAMI SPRINGS



FISCAL YEAR 2021-2022 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 1, 2020

Christopher P. Morill

Executive Director

LETTER OF TRANSMITTAL

CITY OF MIAMI SPRINGS



201 Westward Drive
Miami Springs, FL 33166-5289
Phone: (305) 805-5011
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September 27, 2021

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, 2022. 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 2021-22 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 1,337,475,846 or almost \$13.6 million or 1% higher than the prior year's assessment of \$1,323,842,345. This represents approx. \$100,000 in net additional ad valorem revenues for next year at the current millage rate.

This year's assessment shows only a \$13.6 million or 1% increase in property values compared to \$67 Million or 5.4% last year. The Property Appraisers report showed that commercial values decreased by \$26.6 million or 8.7% (this represents a loss in ad valorem revenues of approx. \$195,000 if values had not changed). The Property Appraiser's office indicated that most of this decrease is due to hotel assessments countywide taking a big hit due to the economic impact of the pandemic. Last year commercial properties reported an increase of 8.5%.

The following are some key factors in the adopted budget for FY2021-22:

- The initial Proposed Budget reduced the millage to the "rollback rate" of 7.2095 mills from the current 7.3300 mills, this will create a deficit of \$112,709 which will be funded from reserves. This budget maintains and in some cases increases our current levels of services.
- For FY21-22 we have total capital expenditures of approx. \$ 893,081. The general fund portion is \$311,105 which includes the following: City Clerk has \$5,000 for a new server for Laserfiche, \$80,000 for painting the community center, \$25,000 for a new F150 truck, and \$20,000 for tennis court resurfacing. Police \$46,000 for a new vehicle, \$13,000 for a One KeyTrak Guardian system, \$8,715 for five portable radios, and \$10,540 for five Panasonic Toughbook laptops, and Elderly Services has \$3,000 for a new Executime time

The following are some key factors in the adopted budget for FY2021-22(cont'd):

clock and \$2,000 for a mirror and balance bar for the gym, \$97,850 for replacement of roof at the city's golf course country club and maintenance facility.

The following are other funds that do not affect the general fund: The Sanitation department, which is an Enterprise fund, has \$530,676 for two new sanitation trucks. Road and Transportation, which is the CITT Special Revenue Fund has \$28,300 for new crosswalk signs at the Starbucks location on the Circle, and the Building department has \$23,000 for a new F150 truck for Code & building Dept. operations. Approximately \$176,105 of these general fund capital expenditures will be funded with ARPA grant funding from the federal government, and \$30,000 will be on pay as you go. For the balance of \$105,000, we will be requesting that we enter into a five-year lease which would mean that instead of expensing \$105,000, the annual impact to the general fund would be \$22,693 for the annual debt service. The two new sanitation trucks in the Sanitation fund would also show an annual debt service payment of \$114,691 instead of recognizing the entire \$530,676 in one year.

- For FY21-22 we will be adding an additional police officer which will increase our total from 45 to 46 uniformed officers. Public works will add one Administrative Assistant to help with customer service and other functions, City Hall is adding a receptionist for the front lobby, as well as a fulltime Grant writer to assist in obtaining grants to fund various city infrastructure needs, and Building and Code will add one full time staff that whose time will be split 50/50 between Building Dept. and Code compliance.
- Health insurance costs will increase by 5.7% for FY21-22. Total cost of this increase in General fund is \$79,258. This year we are commencing a Tuition reimbursement program for all general employees at an initial funding of \$30,000.
- The minimum wage in Florida will increase from \$8.56 to \$10 per hour on Oct 1, 2021. This resulted in an increase in salary costs all part time employees in Golf, Parks and Recreation, and Senior center.
- The FY21-22 budget includes a 3% COLA for all General Employees total general fund cost of this is approx. \$119,844. Budget includes a \$67,429 payout to a retiring police officer.
- Budget also includes Police 3% COLA per contract, total cost to general fund is \$110,440.
- Budget assumes a 1.4% 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 \$42,000 for the City Attorney which includes \$30,000 for revisions to the city's sign code, as well as \$5,000 for legal costs related to the annexation lawsuit.
- The Public Works budget includes \$55,000 for citywide tree planting, \$100,000 for tree trimming, and this year we are also adding \$50,000 for sidewalk replacement citywide.

The following are some key factors in the adopted budget for FY2021-22(cont'd):

- Council budget includes a \$35,000 funding request from CMI for next fiscal year, \$14,000 for the River Cities Festival, \$31,600 for pelican Playhouse and \$12,500 request from the Historic Museum for storage costs.

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

- Continuing to deal with crime on the NW 36th St District
- 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 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 with the city limits
- Recruitment and retention of new Police Officers.

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 tax base, which is approximately only 34% of total tax revenues, for the City's future economic health and to reduce the tax burden on the residents. To this end, the City is continuing to pursue the viability of annexing areas west of the City, aggressively pursuing the re-development of the NW 36th Street corridor including new hotels, and making various improvements to the rest of our commercial areas 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 FY2021 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 ongoing COVID-19 pandemic continues to have a negative effect on the city's budget as well as slowing down the new development projects that were in the pipeline. It is expected that the economy will rebound in FY2022 and that will allow for new construction and investments in our city to once again commence.

The city has built up healthy reserves over the years and this has allowed us to cover the budget deficits incurred in FY2021 and projected to incur in FY2022.

MILLAGE RATE AND FUNDING

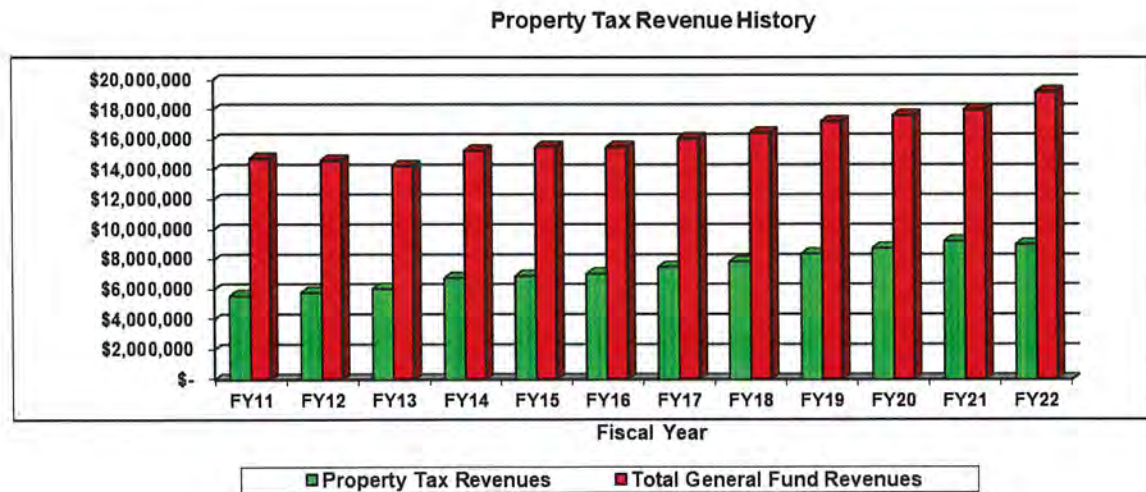
The Miami-Dade County Property Appraiser has certified to the City that the Current Year Gross Taxable Value of all Real and Personal Property in the City is \$1,333,475,846 (subject to appeals), 1% higher than last year's Final Gross Taxable Value of \$1,323,842,345. It is against this figure that taxing 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 30% of the resident's total tax bill. The Fiscal Year 2020-21 Millage Rate was 7.3300. The City Council voted to lower the millage rate to 7.2095 to fund the Fiscal Year 2021-22 budget. This rate will generate approximately \$9,160,406 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 FY2021-22 of 7.2095 mills compared to what residents paid in the current year when the millage rate was 7.3300:

Assessed Property Values	\$150,000	\$200,000	\$275,000	\$325,000
LESS: Homestead Exemption	<u>-50,000</u>	<u>-50,000</u>	<u>-50,000</u>	<u>-50,000</u>
Taxable Value	\$100,000	\$150,000	\$225,000	\$275,000
CITY TAX BILL FOR FY 2021-22	\$733.00	\$1,081.42	\$1,622.14	\$2,982.61
CITY TAX BILL FOR FY 2020-21	\$720.95	\$1,099.50	\$1,649.25	\$2,015.75
TOTAL INCREASE (DECREASE*)	\$ (12.05)	\$ (18.08)	\$ (27.11)	\$ (33.14)

* Since assessed values increased due to the 1.4% increase in assessed values under Florida's Save Our Home Statute, however by lowering the millage to 7.2095 for FY2021-22 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 FY2011 (green columns) compared to the total of all general fund revenues (red columns).



PROPOSED BUDGETS FOR VARIOUS MAJOR FUNDS

The FY2021-22 budget for all funds totals **\$26,998,796** representing a decrease of 0.3% from the FY2020-21 amended budget of **\$27,083,115**.

<u>Funds</u>	<u>Revenues/Sources</u>	<u>Expenditures/Uses</u>
<i>General Fund</i>	\$19,502,402	\$ 19,502,402
<i>Special Revenue Funds</i>	2,866,640	2,866,640
<i>Enterprise Funds</i>	2,945,498	2,945,498
<i>Debt Service Fund</i>	1,684,256	1,684,256
<i>Total All Funds</i>	<u>\$26,998,796</u>	<u>\$26,998,796</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 \$462,058 from the final amended budget of \$19,040,344 in FY2020-21 to \$19,502,402 for FY 2021-22. This increase was mainly due to the budgeting of a new police officer and additional city staff, increases in employee costs, a new Tuition Reimbursement program, as well as budgeting for capital improvements.

The Road and Transportation Fund

In FY 2021-22, the transportation fund budget is \$626,885. This fund is used to account for the CITT funds received from the half-cent Peoples Transportation Tax monies distributed by Miami-Dade County.

The Golf Course Division

The FY 2021-22 budget for golf course operations will not require a general fund contribution this year as it is budgeted to generate a small profit of \$2,061. Golf revenues are budgeted at \$2,208,248 and expenditures if \$2,206,187. The golf operation budget is accounted for as a separate division within the General Fund's Recreation budget. Functionally, however, it is a separate department. The debt used to purchase the golf course was paid off in August 2016.

The Elderly Services Fund

The FY 2021-22 budget for the Elderly Services operations allocates a general fund contribution of approximately **\$463,482**.

The Sanitation Fund

In FY 2021-22 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 FY2022-23. 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 35% of all revenues, and is budgeted at approximately \$9,160,406. This is slightly less than the prior year since this year council reduced the millage rate to the rollback rate.

Referring to the chart on page 4, one can easily see that the local economy has continued to show improvements. Total tax revenues were \$6,710,087 in FY2009 and are projected to be \$9,160,406 for FY2021-22.

The second largest source of revenue is "Charges for Services", representing 26% of total budgeted revenues, is currently budgeted at approximately \$6,905,550, as opposed to \$6,074,310 last year. By doing this, we have shifted the burden to those using specific services, as opposed to a community-wide broader tax base.

Expenditure Highlights

Public safety is an important component of local government service. In order to provide first-rate police services, 40% of the General Fund budgeted expenditures are for Public Safety (excluding the Building & Zoning Division). The FY 2021-22 Police budget reflects a 3.4% increase from the FY 2020-21 budget, this increase is due to budgeting of an additional police officer. Total budgeted salaries (excluding fringe benefits to the City's employees) for FY 2021-22 are approximately \$10,616,865 or 39% of total budgeted expenditures for all funds. This represents an increase of \$800,077 (8.2%) over the FY2020-21 budgeted salaries of \$9,816,788. This increase is due to the 3% COLA for all General Employees, the 3% salary increase for Police Officers based on the new FOP contract, retirement payouts for FY21-22, increase in minimum wage to \$10 per hour, and additions of a police officer and administrative staff.

FUND BALANCE

The FY 2021-22 budget will use approx. \$112,709 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.

- Awarded \$6.9 million in ARPA funds from the federal government.
- Commenced design and planning for the Oakwood/East Drive Stormwater and Road Improvement project as well as the North Royal Poinciana Median project.
- Participated in the Miami-Dade County Resilient305 Program
- Passed an ordinance creating the Public Nuisance Abatement Board to address crime issues in our business districts.

ACCOMPLISHMENTS(continued)

- Created the Business and Economic Task Force to develop recommendations on ways to improve and vitalize our business districts.

Some of the more significant accomplishments are:

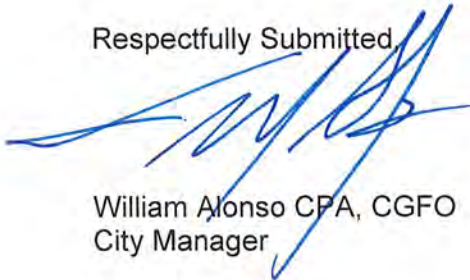
- Completed the repairs and remediation of issues found at City Hall
- Completed the construction of a new Senior center facility
- Awarded \$2.7 million from the State of Florida to fund major city projects and senior meals and programs.
- Provided numerous vaccination sites in the city so our residents could receive the COVID-9 vaccine

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 at **7.2095**. 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 2021-22**

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 2021-22**

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 FY2021-22.

- 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 2021-22**

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 2021-22**

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 2021-22**

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 2021-22**

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 FY2021-22. These funds, however, are included as part of the City's audited financial statements.

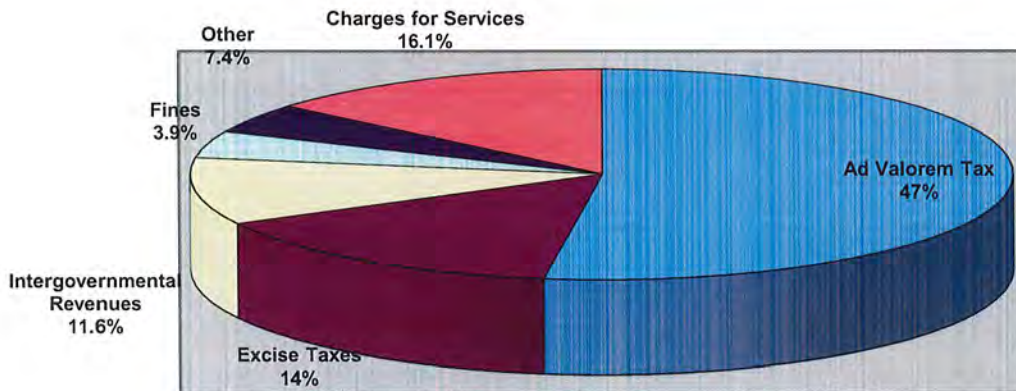
**CITY OF MIAMI SPRINGS
INTRODUCTION TO THE BUDGET PROCESS
FISCAL YEAR 2021-22**

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

\$19,502,402



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%) or approximately \$9.2 million, Excise Taxes which represent 14% or \$2.7 million, Charges for Services represents 16.1% or \$3.1 million, and Intergovernmental revenues which represent 11.6% or \$2.3 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 FY2021-22 projection is 1.4%.*

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:

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

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

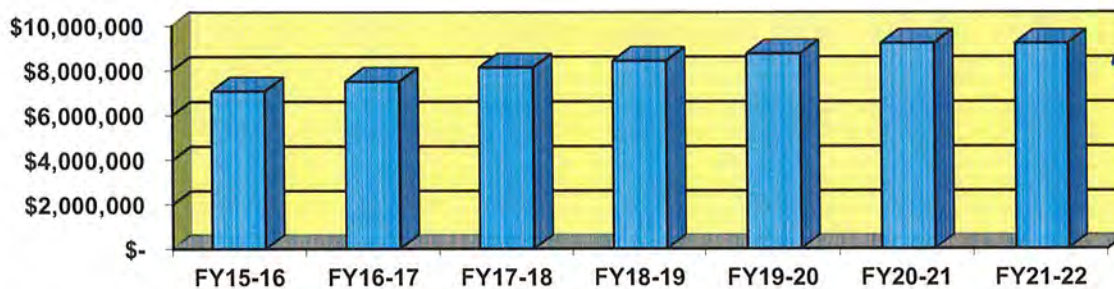
Ad Valorem Taxes

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 7.2095 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
21-22(Est)	7.2090	\$9,160,406	-0.63%
20-21(Est)	7.3300	\$9,218,575	4.75%
19-20	7.3300	\$8,800,684	4.47%
18-19	7.3500	\$8,423,956	3.70%
17-18	7.3575	\$8,123,559	0.00%

Ad Valorem Revenues



**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

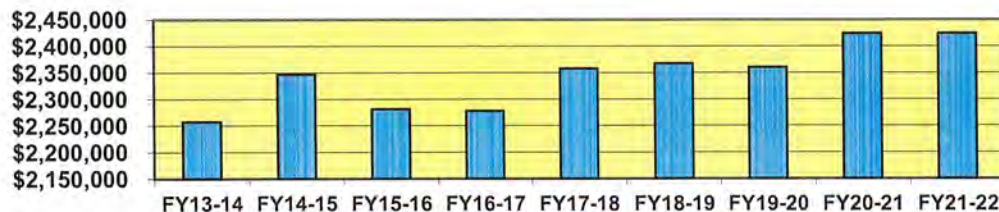
Methodology

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
21-22(Est)	\$2,424,000	0.00%
20-21(Est)	\$2,424,000	2.71%
19-20	\$2,360,086	-0.31%
18-19	\$2,367,419	0.41%
17-18	\$2,357,800	0.00%

Sanitation Revenues



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

Stormwater Charges

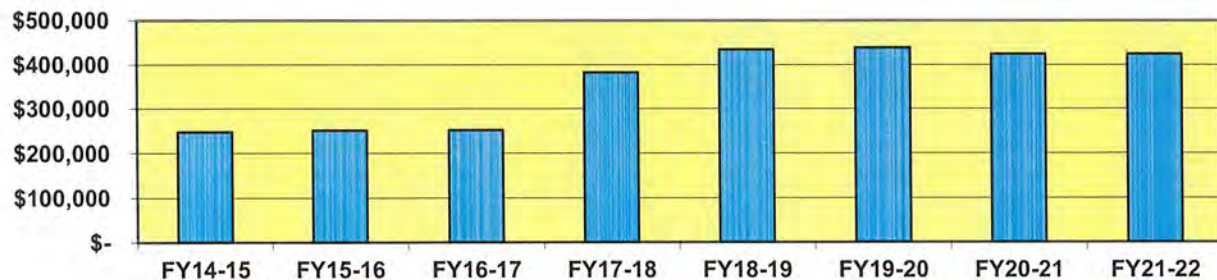
Description Charges paid by residents and businesses for stormwater mitigation. Stormwater charges are billed monthly on a flat rate basis. These revenues are accounted for in the Stormwater Fund (Proprietary Fund).

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
21-22(Est)	\$424,500	0.00%
20-21(Est)	\$424,500	-3.21%
19-20	\$438,558	0.96%
18-19	\$434,399	13.38%
17-18	\$383,122	0.00%

Stormwater Revenues



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

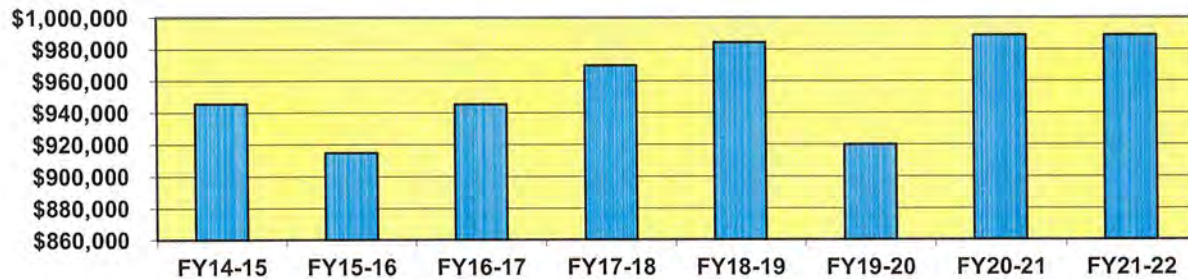
Forecast

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>
21-22 (Est)	\$989,000	0.00%
20-21 (Est)	\$989,000	7.49%
19-20	\$920,053	-6.53%*
18-19	\$984,311	1.49%
17-18	\$969,832	0.00%

*Decrease due to COVID-19 pandemic

Franchise Fee Revenue



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

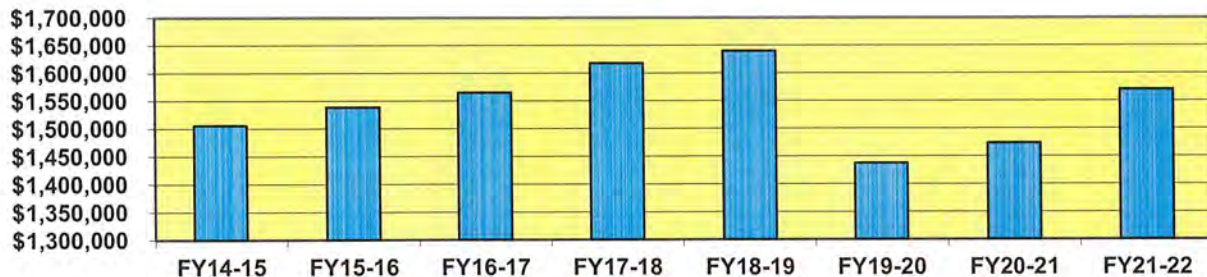
Forecast

Methodology This revenue is forecasted by the State of Florida.

Fiscal Year	Sales Tax proceeds	Local Gov		% Change
		1/2 cent Sales tax	Total	
21-22 (Est)	\$470,000	\$1,100,000	\$1,570,000	6.56%
20-21 (Est)	\$453,500	\$1,019,785	\$1,473,285	2.51%
19-20	\$469,372	\$967,813	\$1,437,185	(12.4%)*
18-19	\$510,464	\$1,128,950	\$1,639,414	1.35%
17-18	\$497,003	\$1,120,582	\$1,617,585	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.

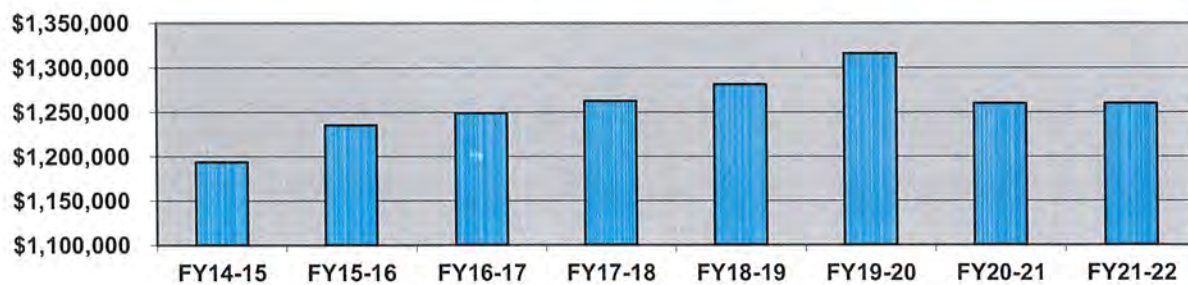
Forecast

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. However, the City received notification from Florida Power and Light that utility taxes collections are expected to increase for FY19-20.

Fiscal Year	Fund	% Change
21-22 (Est)	\$1,260,000	0.00%
20-21 (Est)	\$1,260,000	-4.27%
19-20	\$1,316,220	2.71%
18-19	\$1,281,487	1.49%
17-18	\$1,262,658	0.00%

Utility Tax Revenues



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

Local Option Gas Tax

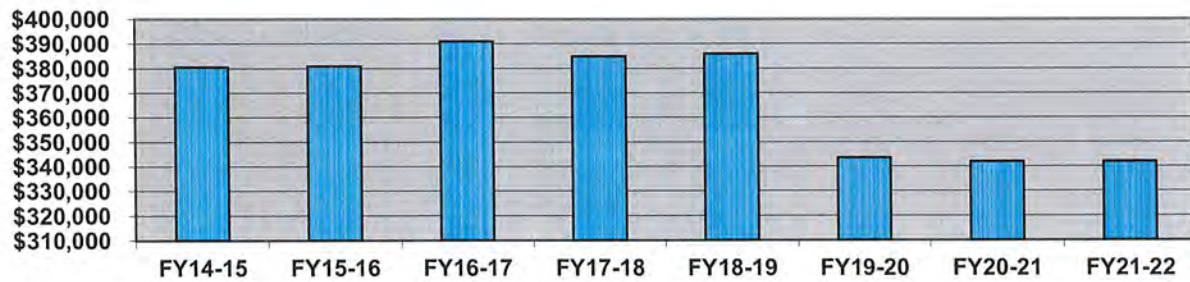
Description Pursuant to F.S. 336.025(1)(a)(b)(2), the County has exercised its authority in levying a tax on every gallon of motor fuel and diesel sold in the county. The proceeds may be used for transportation expenditures.

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

Fiscal Year	Gas Tax	% Change
21-22 (Est)	\$341,936	0.00%
20-21 (Est)	\$341,936	-0.45%
19-20	\$345,317	-10.51%*
18-19	\$385,864	0.26%
17-18	\$384,852	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

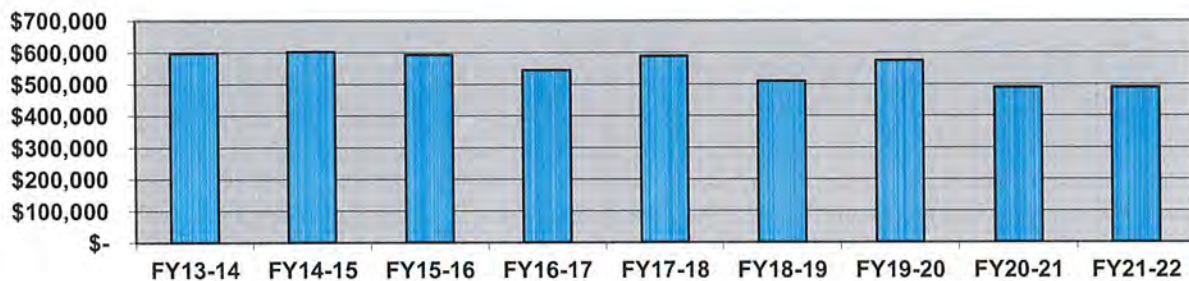
Description The new communications tax effective 10/01/01 represents a combination of the former cable television and telecommunications franchise fees as well as the public service tax on telecommunications services. Previously each service provider remitted these taxes and fees directly to each municipality 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.

<u>Fiscal Year</u>	<u>Fund</u>	<u>% Change</u>
21-22 (Est)	\$490,000	0.00%
20-21 (Est)	\$490,000	(0.5%)
19-20	\$492,563	(3.35%)*
18-19	\$509,629	-13.58%
17-18	\$589,693	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 FY2021-22 a 3% COLA is being offered to all General employees. Uniformed Police will receive a 3% merit 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 5.7% in health insurance benefits.

Operating Expenses

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

Significant

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

**CITY OF MIAMI SPRINGS
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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.

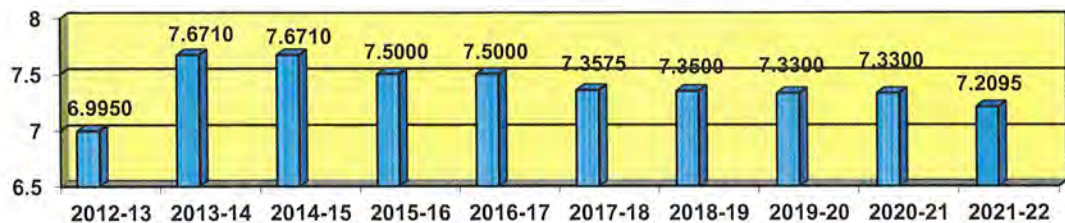
A cautious approach to personnel growth has been adopted since personnel-related costs account for approximately 63% of General Fund operating expenses. This budget reflects expenditure containment in response to the rising cost of personnel benefits, specifically health insurance costs.

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 FY2021-22 budget reduces the millage rate to 7.2095. This millage is approximately 32% of a total property tax bill.

**Historical Millage Rates
(including debt service millage)**

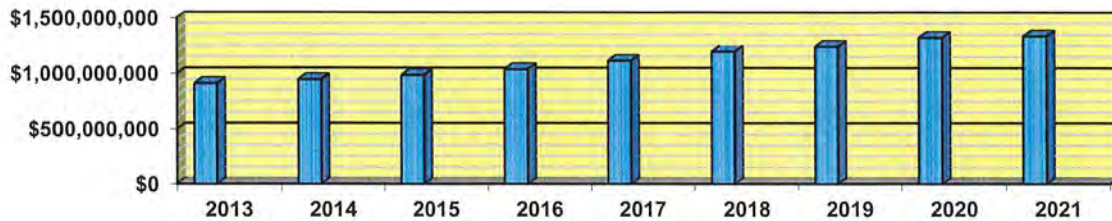


This graph illustrates the City’s millage rates for the current and past nine years.

**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
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Budget Goals and Guidelines (continued)

Taxable Assessed Values



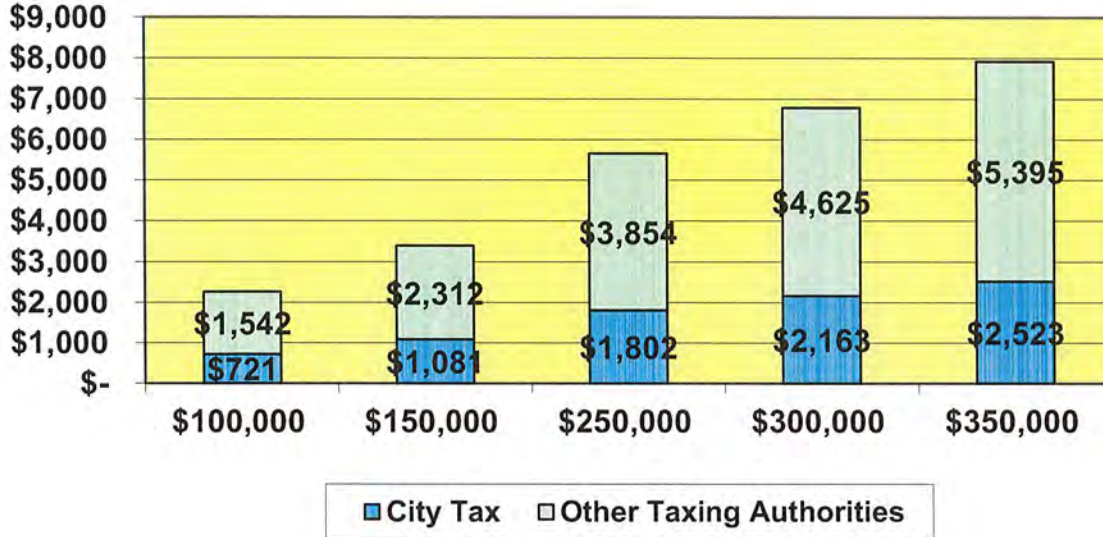
This graph illustrates the City's assessed values for the current and past eight years.

Components of Property Tax Bill	2020-21	2021-22	% Change
Miami Dade County Schools	6.1860	6.0790	(1.7%)
Environmental Protection	.1572	.1572	-0-
South Florida Water Management	.1103	.1103	-0-
Florida Inland Navigational District	.0320	.0320	-0-
Miami Dade County Government Services	4.6669	4.6669	-0-
Children's Trust	.4507	.5000	11%
City of Miami Springs	7.3300	7.2095	(1.6%)
Fire and Rescue	2.4207	2.4207	-0-
Library	.2840	.2840	-0-
Voter Approved Debt Payments			
School	.9430	.6875	(27.1%)
Miami Dade County	.4780	.4780	-0-
Fire	.0000	.0000	-0-
Total Millage Rate	23.0588	22.6251	(1.9%)

**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 2021-22**

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 2021-22**

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 2021-22**

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 2021-22**

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 FY2021-22 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.

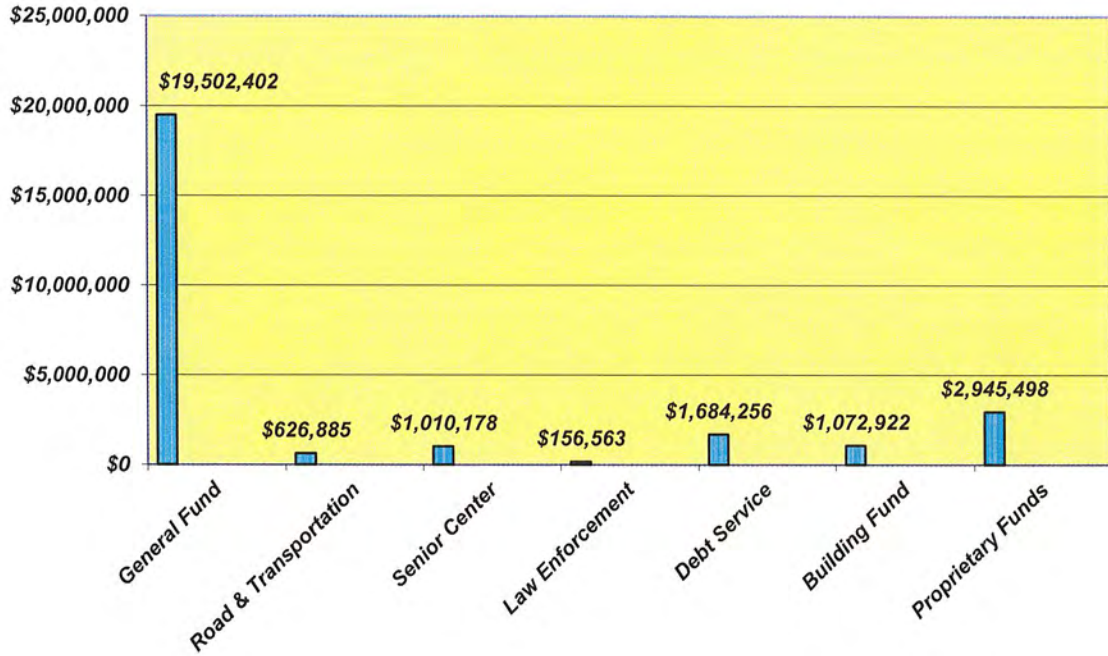
**CITY OF MIAMI SPRINGS
BUDGET DEVELOPMENT GUIDELINES
FISCAL YEAR 2021-22**

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 2021-22**

2021-22 BUDGET-EXPENDITURES BY FUND

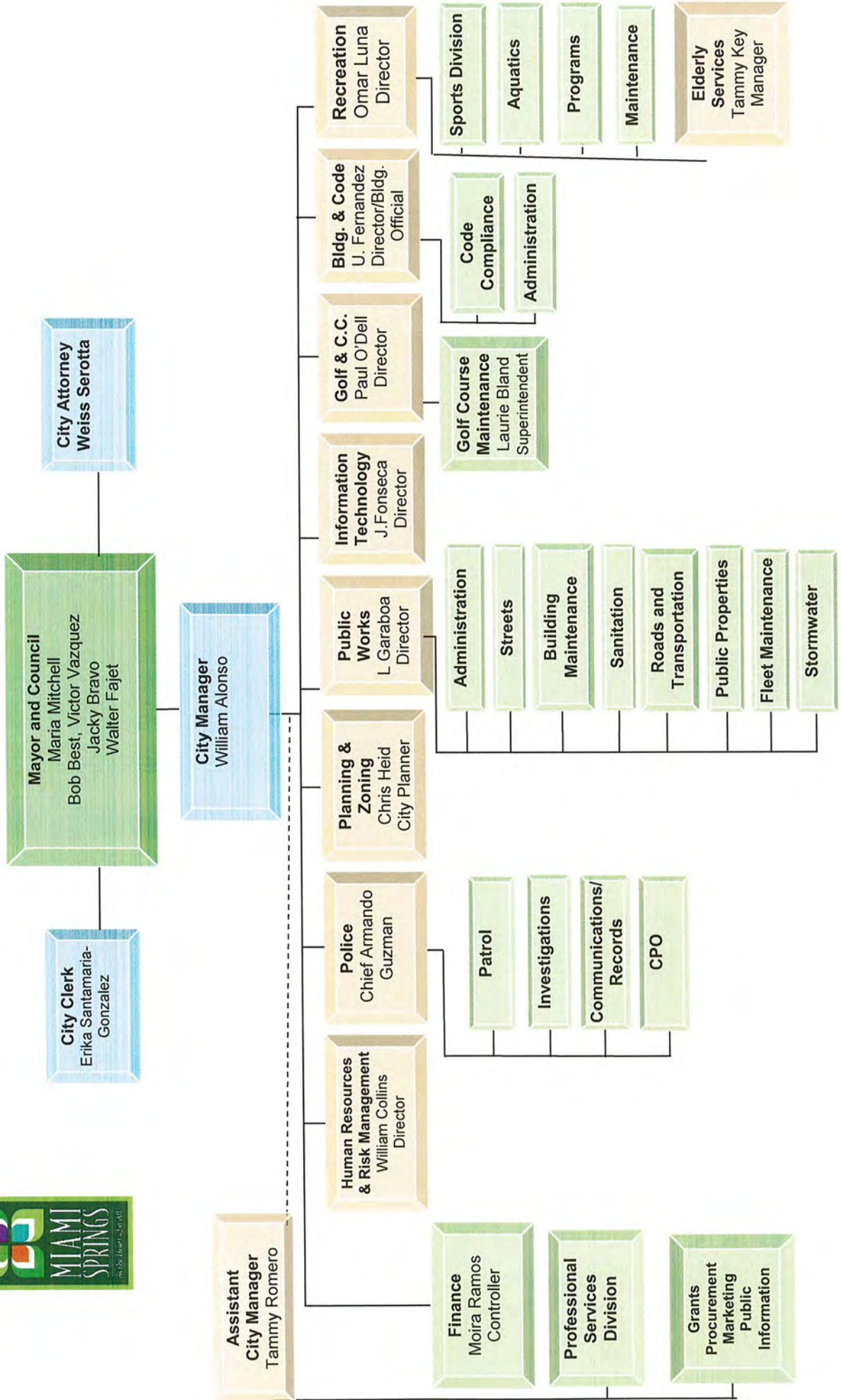


Budget Calendar

FY 2021-22 Budget Development Process & Tentative Timetable

DATE	ACTIVITY
May 3, 2021	City Manager holds initial budget preparation meeting with department heads & staff to distribute the FY2021-22 budget workbooks. Council Chambers
June 11, 2021	Last day for departments to submit their FY2021-22 budget request package including base, "wish-list" items, and revenue enhancement efforts or projects City receives preliminary taxable assessment for FY2021-22 from Property Appraiser.
June 14, 2021 thru June 18, 2021	Finance Department to review individual department budget submissions, meeting with Departments to fine tune and adjust submissions
June 21, 2021 thru June 25, 2021	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, 2021	City Manager's Office receives the 2021 Certification of Taxable Values (DR-420) from Miami-Dade County's Property Appraiser's office; simultaneously, the Miami Springs Finance Department prepares adjustments to city-wide budget presentation
Thursday, July 22, 2021	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 FY2021-22
July 31, 2021	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 12th, 2021 thru July 16th, 2021	Manager and Finance Director meet with any individual Councilmembers that have questions about the FY2021-2022 Proposed Budget
August 2nd and 16th, 2021	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 FY2021-2022 - all tentative and to be scheduled by Council
On or about August 23, 2021	County Property Appraiser's Office mails out notices of proposed tax bills to all property owners in Miami Springs
On or about September 6th, 2021	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 13th, 2021	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 - 2021-22
Within 15 days of 1st hearing, Sept 23rd, 2021	Advertise the tentative millage and budgets; date, time and location for second public hearing in designated papers - <u>Rivers Cities Gazette</u>
Monday Sept 27th, 2021	Second of two public hearings on the 2021-22 operating budgets held at which point Council adopts the final millage rate and corresponding budgets
Within 3 days of 2nd hearing Wednesday Sept. 29th, 2021	Final adopted millage rates and operating budgets are forwarded to the County's Property Appraiser and Tax Collector no later than 5.00 PM
Within 30 days of the final hearing	City submits Certificate of Compliance [DR-487] to the Florida Department of Revenue in Tallahassee - confirming that the City was in compliance with Truth-in-Millage rules. Adopted Budget posted online at City website within 30 days of adoption.

City of Miami Springs Organizational Chart 2021 - 2022



POSITION CLASSIFICATION AND PAY PLAN
FISCAL YEAR 2021-22
CIVIL SERVICE/NON CIVIL SERVICE EMPLOYEES

POSITION	PAY GRADE	FY2021-22 PAY RANGE	
		MINIMUM	MAXIMUM
PRO SHOP CASHIER	7	20,800	29,150
PRO SHOP CLERK	8	26,654	39,519
MAINTENANCE WORKER I	8	26,654	39,519
CLERICAL ASSISTANT	9	27,373	40,589
EQUIPMENT OPERATOR	10	28,055	43,265
RECREATION LEADER	10	28,055	43,264
REFUSE COLLECTOR	10	28,055	43,264
MAINTENANCE WORKER II	10A	28,055	46,255
REFUSE TRUCK DRIVER	13	30,211	48,526
GOLF MAINTENANCE WORKER	13	30,211	48,526
ADMINISTRATIVE ASSISTANT I	15	31,743	48,956
BUILDING SPECIALIST I	15	31,743	48,956
MATERIALS MANAGEMENT CLERK	15	31,743	48,956
POLICE ADMINISTRATIVE SPECIALIST I	15	31,743	48,956
RECREATION SPECIALIST	15	31,743	48,956
HEAD LIFEGUARD	15	31,743	48,956
AQUATIC SPECIALIST	15	31,743	48,956
SPECIAL EVENTS/PROGRAM SPECIALIST	15	31,743	48,956
HEAVY EQUIPMENT OPERATOR	15	31,743	48,956
ACCOUNTING SPECIALIST I	16	32,532	50,181
BUILDING MAINTENANCE TECHNICIAN	16	32,532	50,181
ACCOUNTING SPECIALIST II	16	34,178	50,694
PUBLIC PROPERTIES MAINTENANCE SUPERVISOR	19	35,040	57,906
AUTOMATED EQUIPMENT OPERATOR	19	35,040	57,906
BUILDING MAINTENANCE SPECIALIST	22	37,731	55,952
ADMINISTRATIVE ASSISTANT II	22	37,731	55,952
ASSISTANT SENIOR CENTER MANAGER	22	37,731	55,952
BUILDING SPECIALIST II	22	37,731	55,952
ASSISTANT TO THE CITY CLERK	22	37,731	55,952
PROCUREMENT SPECIALIST	22	37,731	55,952
ACCOUNTING SPECIALIST III	22A	37,731	62,254
POLICE DISPATCHER-TRAINEE	23	38,620	57,929
PRO SHOP/OUTSIDE SERVICES MANAGER	23	38,620	57,929
RECREATION COORDINATOR	24	39,644	59,587
AQUATIC COORDINATOR	24	39,644	59,587
BUILDING SPECIALIST III	24	39,644	59,587
RECREATION MAINTENANCE SUPERVISOR	24	39,644	59,587
POLICE ADMINISTRATIVE SPECIALIST II	24	39,644	59,587
ADMINISTRATIVE ASSISTANT III	24	39,644	59,587
SANITATION FOREMAN	24A	39,644	64,056
GOLF MAINTENANCE MECHANIC	24	39,644	59,587
ADMINISTRATIVE ASSISTANT TO THE CHIEF OF POLICE	25	40,644	60,978
GOLF MAINTENANCE SUPERVISOR/FOREMAN	25	40,644	60,978
POLICE DISPATCHER I	25	40,644	60,978
ATHLETIC SUPERVISOR	26	42,677	64,027
POLICE ADMINISTRATIVE SPECIALIST III	26	42,677	64,027
POLICE DISPATCHER II	26	42,677	64,027
CODE COMPLIANCE OFFICER	26	42,677	64,027
OPERATIONS SUPERVISOR	26	42,677	64,027
POLICE COMMUNICATIONS SUPERVISOR	28	43,760	64,888
AQUATIC SUPERVISOR	28	43,760	64,888
DEPUTY CITY CLERK	29	44,465	65,390
EXECUTIVE SECRETARY	29	44,465	65,390
HUMAN RESOURCES SPECIALIST	29	44,465	65,390
PUBLIC INFO & PROF SERVICES SPECIALIST	29	44,465	65,390
SPECIAL EVENTS/PROGRAMS SUPERVISOR	31	48,840	72,983
HUMAN RESOURCES SPECIALIST II	31	48,840	72,982
ASSISTANT IT MANAGER	31	48,840	72,982
PROCUREMENT SPECIALIST II	32	49,037	73,179
POLICE OFFICER- RECRUIT	37	54,644	81,039
POLICE NETWORK ADMINISTRATOR	37	54,644	81,039
GRANT WRITER & PUBLIC INFORMATION SPECIALIST	37	54,644	81,039
SENIOR CENTER MANAGER	39	51,060	83,068
ASSISTANT PUBLIC WORKS DIRECTOR	40	57,694	85,560
CITY PLANNER	44	63,679	94,441
POLICE LIEUTENANT	44P	87,818	128,460
HUMAN RESOURCES DIRECTOR/RISK MANAGER	45	65,273	99,705
GOLF SUPERINTENDENT	45	65,273	99,705
CONTROLLER	46	74,868	108,860
INFORMATION TECHNOLOGY DIRECTOR	46	74,868	108,860
GOLF & COUNTRY CLUB DIRECTOR	49	83,294	111,057
RECREATION DIRECTOR	49	83,294	111,057
PUBLIC WORKS DIRECTOR	49	83,294	111,057
CITY CLERK	49	83,294	111,057
POLICE CAPTAIN	49P	100,684	139,704
FINANCE DIRECTOR	50	86,733	130,102
ASSISTANT CITY MANAGER	50	86,734	130,102
BUILDING OFFICIAL & CODE COMPLIANCE DIRECTOR	50A	86,733	131,415
CHIEF OF POLICE	50P	106,877	152,895

**ANALYSIS, GRAPHICS, AND SUPPLEMENTARY
INFORMATION**

BUDGET SUMMARY FOR FISCAL YEAR 2020-21 ALL FUNDS

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-2022 Budget	% of Total	% Change from 2020-21
BEGINNING BALANCE	6,650,029	13,364,181	8,962,033	7,046,708		
REVENUES/SOURCES						
Taxes	8,596,839	8,800,684	9,268,576	9,210,406	34.8%	-0.6%
Franchise Fees	984,311	920,053	989,000	989,000	3.7%	0.0%
Utility Taxes	1,791,116	1,808,784	1,750,000	1,750,000	6.6%	0.0%
Licenses and Fees	1,158,210	901,625	897,900	199,000	0.8%	-77.8%
Intergovernmental Revenues	5,773,213	4,184,409	3,124,032	3,407,988	12.9%	9.1%
Charges for Services	2,703,105	2,200,692	2,523,310	4,061,550	15.3%	61.0%
Fines and Forfeitures	1,019,060	894,414	750,000	756,817	2.9%	0.9%
Interest Income	58,432	67,438	38,000	38,000	0.1%	0.0%
Miscellaneous	743,739	358,170	296,980	348,711	1.3%	17.4%
Interfund Transfers	3,583,756	1,650,778	2,337,400	2,872,740	10.8%	22.9%
Sanitation Charges	2,366,328	2,343,729	2,424,000	2,420,000	9.1%	-0.2%
Stormwater Charges	434,399	438,558	424,000	424,000	1.6%	0.0%
Debt proceeds	6,981,747	555,419	-	-	0.0%	-100.0%
Total Revenues/Sources	36,194,255	25,124,753	24,823,198	26,478,211	100.0%	6.7%
EXPENDITURES/USES						
General Government	2,307,091	2,317,710	2,652,886	2,685,947	9.9%	1.2%
Public Safety	8,341,605	8,255,651	8,661,557	9,031,432	33.5%	4.3%
Public Services	2,724,656	3,012,471	3,012,835	2,857,963	10.6%	-5.1%
Recreation & Culture	6,931,767	9,837,306	5,795,110	5,830,191	21.6%	0.6%
Economic & Community Development	-	-	-	-	0.0%	0.0%
Debt Service	2,636,984	1,410,344	1,673,665	1,699,060	6.3%	1.5%
Transfers to other funds	3,583,756	1,650,778	1,845,203	1,963,417	7.3%	6.4%
Sanitation Services	2,493,799	2,562,974	2,625,692	2,522,060	9.3%	-3.9%
Stormwater Services	460,445	479,667	471,575	408,634	1.5%	-13.3%
Total Expenditures/Uses	29,480,103	29,526,901	26,738,523	26,998,704	100.0%	1.0%
Excess(Deficit) of revenues over expenditures	6,714,152	(4,402,148)	(1,915,325)	(520,492)		
ENDING BALANCE	13,364,181	8,962,033	7,046,708	6,526,216		

BUDGET SUMMARY FOR FISCAL YEAR 2021-22 ALL GOVERNMENTAL FUNDS

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget	% of Total	% Change from 2020-21
BEGINNING BALANCE	4,743,952	11,610,530	7,452,379	5,785,821		
REVENUES/SOURCES						
Taxes	8,596,839	8,800,684	9,268,576	9,210,406	39.0%	-0.6%
Franchise Fees	984,311	920,053	989,000	989,000	4.2%	0.0%
Utility Taxes	1,791,116	1,808,784	1,750,000	1,750,000	7.4%	0.0%
Licenses and Fees	1,158,210	901,625	897,900	199,000	0.8%	-77.8%
Intergovernmental Revenues	5,773,213	4,184,409	3,124,032	3,407,988	14.4%	9.1%
Charges for Services	2,703,105	2,200,692	2,523,310	4,061,550	17.2%	61.0%
Fines and Forfeitures	1,019,060	894,414	750,000	756,817	3.2%	0.9%
Interest Income	57,341	65,056	37,500	37,500	0.2%	0.0%
Miscellaneous	743,739	344,195	296,980	348,711	1.5%	17.4%
Interfund Transfers	3,583,756	1,650,778	2,337,400	2,868,740	12.1%	22.7%
Proceeds from Debt	6,981,747	555,419	-	-	0.0%	0.0%
Total Revenues	33,392,437	22,326,109	21,974,698	23,629,711	100.0%	7.5%
EXPENDITURES/USES						
General Government	2,307,091	2,317,710	2,652,886	2,685,947	11.2%	1.2%
Public Safety	8,341,605	8,255,651	8,661,557	9,031,432	37.5%	4.3%
Public Services	2,724,656	3,012,471	3,012,835	2,857,963	11.9%	-5.1%
Recreation & Culture	6,931,767	9,837,306	5,795,110	5,830,191	24.2%	0.6%
Debt Service	2,636,984	1,410,344	1,673,665	1,684,256	7.0%	0.6%
Transfers to other funds	3,583,756	1,650,778	1,845,203	1,963,417	8.2%	6.4%
Total Expenditures	26,525,859	26,484,260	23,641,256	24,053,206	100.0%	1.7%
Excess(Deficit) of revenues over expenditures	6,866,578	(4,158,151)	(1,666,558)	(423,494)		
ENDING BALANCE	11,610,530	7,452,379	5,785,821	5,362,327		

CITY OF MIAMI SPRINGS
BUDGET SUMMARY FY 2021-22

	Actual FY19-20	Amended Budget FY20-21	Adopted Budget FY21-22	% Increase (Decrease) From FY 20-21 Budget
<u>General Fund:</u>				
Budgeted Revenues	\$ 17,568,374	\$ 18,194,709	\$ 19,389,694	6.6%
Budgeted Expenditures	(17,717,069)	(19,040,350)	(19,502,403)	2.4%
Excess(deficit) revenues over exp	(148,695)	(845,641)	(112,709)	
Decrease(increase)in fund balance	148,695	845,641	112,709	
	\$ -	\$ -	\$ -	
<u>Law Enforcement</u>				
Budgeted Revenues	\$ 151,487	\$ 1,500	\$ 1,500	0.0%
Budgeted Expenditures	(69,940)	(209,694)	(156,563)	-25.3%
Excess(deficit) revenues over exp	\$ 81,547	\$ (208,194)	\$ (155,063)	
<u>Road & Transportation</u>				
Budgeted Revenues	567,534	556,893	\$ 626,885	12.6%
Budgeted Expenditures	(622,560)	(588,296)	(626,885)	6.6%
Excess(deficit) revenues over exp	\$ (55,026)	\$ (31,403)	\$ 0	
<u>Elderly Services</u>				
Budgeted Revenues	537,796	840,931	\$ 1,010,178	20.1%
Budgeted Expenditures	(538,007)	(871,467)	(1,010,178)	15.9%
Excess(deficit) revenues over exp	\$ (211)	\$ (30,536)	\$ -	
<u>Debt Service</u>				
Budgeted Revenues	1,417,369	1,673,665	\$ 1,684,256	0.6%
Budgeted Expenditures	(1,417,369)	(1,673,665)	(1,684,256)	0.6%
Excess(deficit) revenues over exp	\$ -	\$ -	\$ -	
<u>Capital Projects Fund</u>				
Budgeted Revenues	\$ 1,251,844	\$ -	\$ -	0.0%
Budgeted Expenditures	(5,117,674)	(356,039)	-	-100.0%
Excess(deficit) revenues over exp	\$ (3,865,830)	\$ (356,039)	\$ -	
<u>Building Fund</u>				
Budgeted Revenues	\$ 820,820	\$ 729,000	\$ 917,200	0.0%
Budgeted Expenditures	(990,875)	(969,058)	(1,072,922)	0.0%
Excess(deficit) revenues over exp	\$ (170,055)	\$ (240,058)	\$ (155,722)	
<u>Total Governmental</u>				
Budgeted Revenues	\$ 22,315,224	\$ 21,996,698	\$ 23,629,712	7.4%
Budgeted Expenditures	(26,473,494)	(23,708,569)	(24,053,206)	1.5%
Excess(deficit) revenues over exp	(4,158,270)	(1,711,871)	(423,492)	

BUDGET SUMMARY FOR FISCAL YEAR 2021-22 GENERAL FUND

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget	% of Total	% Change from 2020-21
BEGINNING BALANCE	4,100,545	5,284,143	5,135,448	4,289,807		
REVENUES/SOURCES						
Taxes	8,596,839	8,800,684	9,268,576	9,210,406	47.5%	-0.6%
Franchise Fees	984,311	920,053	989,000	989,000	5.1%	0.0%
Utility Taxes	1,791,116	1,808,784	1,750,000	1,750,000	9.0%	0.0%
Licenses and Fees	157,131	127,440	190,900	199,000	1.0%	4.2%
Intergovernmental Revenues	2,071,813	2,102,560	2,086,195	2,255,407	11.6%	8.1%
Charges for Services	2,661,386	2,162,870	2,503,310	3,144,350	16.2%	25.6%
Fines and Forfeitures	1,003,660	744,036	750,000	756,817	3.9%	0.9%
Interest Income	43,812	42,767	36,000	36,000	0.2%	0.0%
Miscellaneous	462,056	303,761	296,980	327,711	1.7%	10.3%
Interfund Transfers	164,342	-	323,748	721,002	3.7%	122.7%
Proceeds from Debt	1,981,747	555,419	-	-	0.0%	0.0%
Total Revenues	19,918,213	17,568,374	18,194,709	19,389,693	100.0%	6.6%
EXPENDITURES/USES						
General Government	2,307,091	2,310,685	2,652,886	2,685,947	13.8%	1.2%
Public Safety	7,449,448	7,194,836	7,806,553	8,143,371	41.8%	4.3%
Public Services	1,947,961	2,496,414	2,491,852	2,231,078	11.4%	-10.5%
Recreation & Culture	5,182,158	4,134,398	4,567,604	4,820,013	24.7%	5.5%
Transfers to other funds	1,847,957	1,580,736	1,521,455	1,621,994	8.3%	6.6%
Total Expenditures	18,734,615	17,717,069	19,040,350	19,502,403	100.0%	2.4%
Increase(appropriated) fund balance	1,183,598	(148,695)	(845,641)	(112,709)		
ENDING BALANCE	5,284,143	5,135,448	4,289,807	4,177,098		

BUDGET SUMMARY FOR FISCAL YEAR 2021-22 ALL ENTERPRISE FUNDS

	2018-19 Actual	2019-20 Actual	2020-21 Amended Budget	2021-22 Budget	% of Total	% Change from 2020-21
BEGINNING NET ASSETS BALANCE	1,906,077	1,753,651	1,509,654	1,257,287		
REVENUES/SOURCES						
Charges for services	2,800,727	2,782,287	2,844,000	2,844,000	99.8%	0.0%
Interest Income	1,091	2,382	500	500	0.0%	0.0%
Misc revenues	-	13,975	-	-	0.0%	0.0%
Total Revenues	2,801,818	2,798,644	2,844,500	2,848,500	100.0%	0.1%
EXPENDITURES/USES						
Administrative costs	1,371,256	1,360,704	1,431,483	1,396,679	47.2%	-2.4%
Operations and maintenance	484,686	523,308	531,810	491,318	16.6%	-7.6%
Disposal and recycling costs	788,879	840,233	825,520	760,500	25.7%	-7.9%
Depreciation and amortization	304,116	315,671	308,054	297,000	10.0%	-3.6%
Interest Expense	5,307	2,725	-	14,804	0.5%	100.0%
Total Expenditures/uses	2,954,244	3,042,641	3,096,867	2,960,302	100.0%	-4.4%
Excess(Deficit) of revenues over expenditures	(152,426)	(243,997)	(252,367)	(111,802)		
ENDING NET ASSETS BALANCE	1,753,651	1,509,654	1,257,287	1,145,485		

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CITY OF MIAMI SPRINGS
ENTERPRISE FUND BUDGET SUMMARY FY 2021-22

	Actual <u>FY19-20</u>	Amended Budget <u>FY20-21</u>	Adopted Budget <u>FY21-22</u>	% Increase (Decrease) From FY 20-21 <u>Budget</u>
<u>Sanitation</u>				
Revenues/Sources	\$ 2,360,086	\$ 2,424,000	\$ 2,424,000	0%
Operating Expenses	<u>(2,406,468)</u>	<u>(2,476,804)</u>	<u>(2,379,864)</u>	-4%
Operating Profit(Loss)	(46,382)	(52,804)	44,136	-184%
Depreciation	<u>(156,506)</u>	<u>(148,888)</u>	<u>(157,000)</u>	5%
Net Income(loss)	<u>\$ (202,888)</u>	<u>\$ (201,692)</u>	<u>\$ (112,864)</u>	
<u>Stormwater</u>				
Revenues/Sources	\$ 438,558	\$ 424,500	\$ 424,500	0%
Operating Expenses	<u>(320,502)</u>	<u>(312,409)</u>	<u>(268,634)</u>	-14%
Operating Profit(Loss)	118,056	112,091	155,866	39%
Depreciation	<u>(159,165)</u>	<u>(159,166)</u>	<u>(140,000)</u>	-12%
Net Income(loss)	<u>\$ (41,109)</u>	<u>\$ (47,075)</u>	<u>\$ 15,866</u>	
<u>Total Enterprise</u>				
Revenues/Sources	\$ 2,798,644	\$ 2,848,500	\$ 2,848,500	0%
Operating Expenses	<u>(2,726,970)</u>	<u>(2,789,213)</u>	<u>(2,648,498)</u>	-5%
Operating Profit(Loss)	71,674	59,287	200,002	237%
Depreciation	<u>(315,671)</u>	<u>(308,054)</u>	<u>(297,000)</u>	-4%
Net Income(loss)	<u>\$ (243,997)</u>	<u>\$ (248,767)</u>	<u>\$ (96,998)</u>	

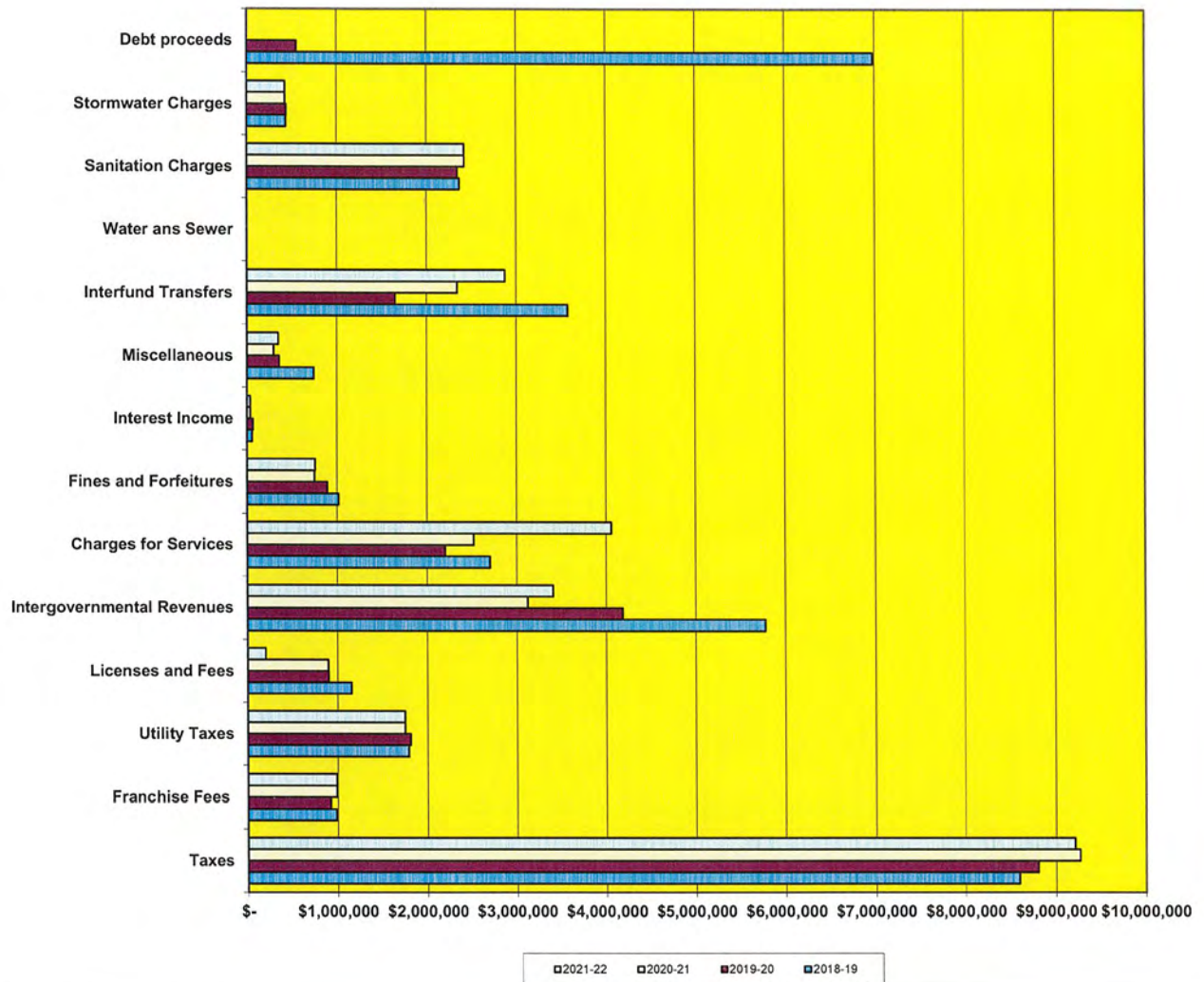
**CITY OF MIAMI SPRINGS
BUDGETED REVENUE FY 2021-22**

GENERAL FUND	\$19,502,402
SPECIAL REVENUE FUNDS:	
<u>Road and Transportation Fund</u>	
People's Transportation Tax	605,885
Misc Funds	21,000
Total Road and Transportation	626,885
Law Enforcement Trust Fund	1,500
Building Operations Fund	917,200
Elderly Services (including \$463,482 in transfers from the General Fund)	1,010,178
Total Special Revenue Funds	2,555,763
Debt Service Fund	1,684,256
ENTERPRISE FUNDS:	
<u>Sanitation Fund</u>	
Residential/Recycling/Bulk	2,424,000
Appropriated Fund Balance	-
Total Sanitation Fund	2,424,000
<u>Stormwater Fund</u>	
Residential/Commercial/Industrial Fees	424,000
Misc Income	500
Appropriated Fund Balance	-
Total Stormwater Fund	424,500
Total All Funds	\$ 26,590,920

CITY OF MIAMI SPRINGS
LISTING OF TOP EXPENDITURES - ALL FUNDS

	<u>FY2020-21</u> <u>Amended Budget</u>	<u>FY2021-22</u> <u>Budget</u>	<u>% of Total</u>	<u>% of Change</u> <u>From FY2020-21</u>
Salaries	\$ 9,816,788	\$ 10,616,865	39.3%	8.2%
Health Insurance Benefits	1,416,352	1,560,337	5.8%	10.2%
Pension costs	1,006,649	881,136	3.3%	-12.5%
Workmens Comp	393,266	387,899	1.4%	-1.4%
Other Employee Benefits	750,924	813,567	3.0%	8.3%
Total Salaries & Benefits	13,383,979	14,259,804	52.8%	6.5%
Capital Expenditures	350,769	257,405	1.0%	-26.6%
Debt Service Payments	1,726,876	1,752,271	6.5%	1.5%
Depreciation/Amortization	308,054	297,000	1.1%	-3.6%
Operating Supplies/Uniforms	1,051,216	1,082,955	4.0%	3.0%
Contractual Services	2,485,402	2,353,891	8.7%	-5.3%
Waste Disposal	825,520	760,500	2.8%	-7.9%
Transfers to other funds	339,987	463,482	1.7%	36.3%
Liability insurance	437,699	502,087	1.9%	14.7%
Professional Fees	435,064	469,374	1.7%	7.9%
Management fee paid by enterprise funds	530,000	530,000	2.0%	0.0%
Fleet Maintenance	455,314	463,100	1.7%	1.7%
Repairs and Maintenance	937,937	690,428	2.6%	-26.4%
Other Misc Expenses	3,181,980	3,116,408	11.5%	-2.1%
Total Budgeted Expenditures(All Funds)	26,449,797	26,998,704	100.0%	2.1%

Revenues All Funds



EXPENDITURE CATEGORY MATRIX FOR FY2021-22 BUDGET

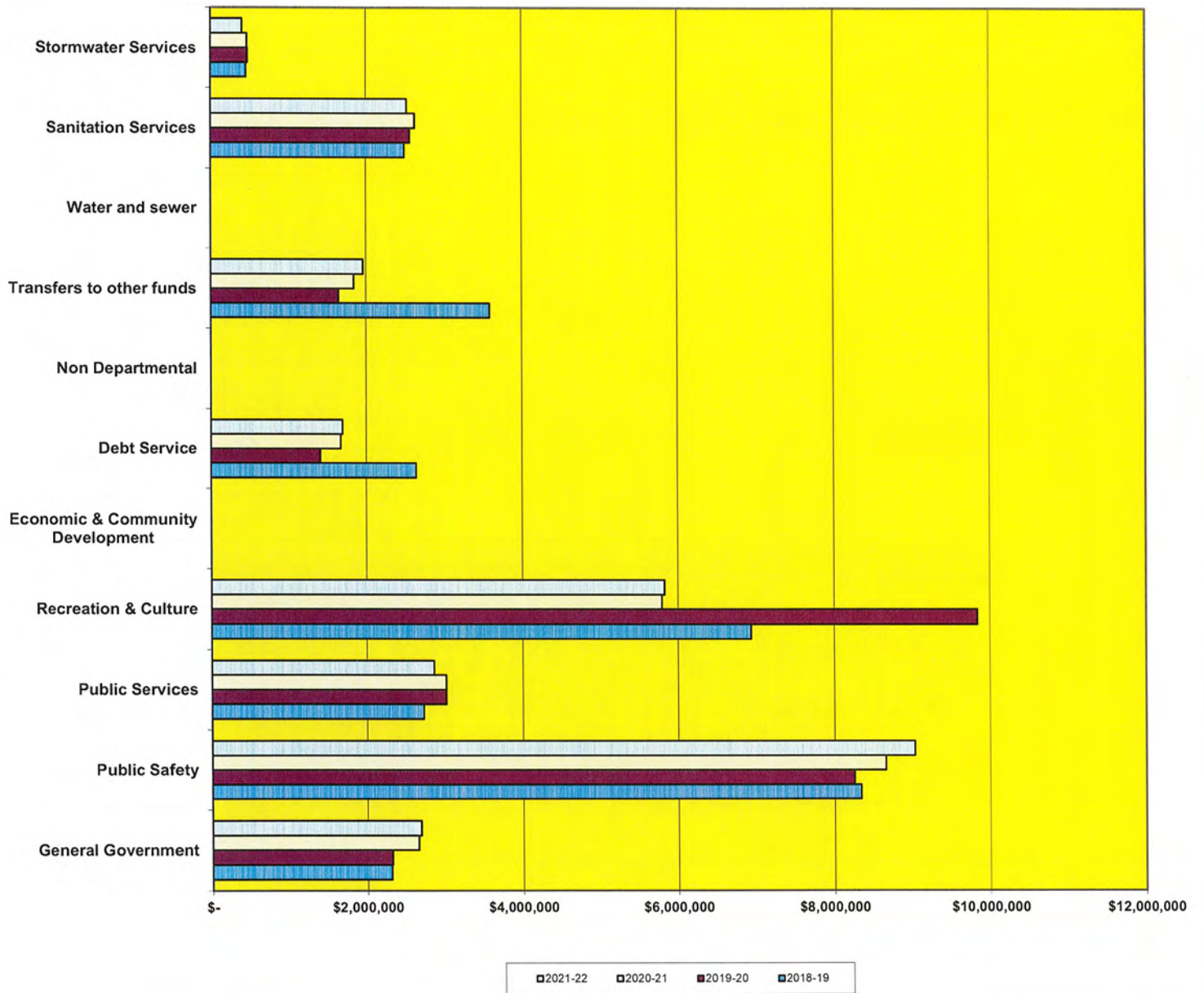
Allocation of Expenditures	Personnel Services	Expenditure/ Expenses	Capital Outlay	Debt Service	Other Uses	Total
General Fund						
Mayor & City Council	34,312	134,750	-	-	-	169,062
Office of the City Manager	309,260	74,997	-	-	-	384,256
Office of the City Clerk	248,234	81,020	5,000	-	-	334,254
Office of the City Attorney	-	224,722	-	-	-	224,722
Human Resource Department	206,420	107,424	-	-	-	313,845
Finance /Budget	635,595	137,201	-	-	-	772,797
IT Department	197,609	195,222	-	-	-	392,831
Planning Department	80,256	13,924	-	-	-	94,180
Police Department	6,731,642	1,043,774	78,255	-	-	7,853,671
Police - School Guards	27,569	700	-	-	-	28,269
Code Compliance	239,428	22,003	-	-	-	261,431
Public Services - Administration	405,567	62,853	-	-	-	468,420
Public Services - Streets	182,271	249,947	-	-	-	432,218
Public Services - Properties	563,308	320,718	-	-	12,500	896,526
Public Services - Building Maintenance	130,535	263,378	-	-	-	393,914
Public Services - Fleet Maintenance	-	40,000	-	-	-	40,000
Recreation	890,589	648,584	-	-	39,691	1,578,864
Aquatics	437,337	172,807	-	-	-	610,144
Tennis	-	22,400	20,000	-	-	42,400
Park Maintenance	128,314	254,104	-	-	-	382,418
Golf-Administration	-	11,456	-	-	-	11,456
Golf-Pro Shop	491,098	244,091	97,850	-	-	833,039
Golf-Maintenance	337,390	876,148	-	-	148,154	1,361,691
Transfers to other funds	-	-	-	-	1,621,994	1,621,994
General Fund Total	12,276,734	5,202,225	201,105	-	1,822,338	19,502,403
% of General Fund	62.9%	26.7%	1.0%	0.0%	9.3%	100.0%
Road and Transportation Fund						
Streets & Sidewalks-Maintenance	62,075	536,510	28,300	-	-	626,885
Streets & Sidewalks-Infrastructure	-	-	-	-	-	-
Road & Transportation Fund Total	62,075	536,510	28,300	-	-	626,885
% of Road & Transportation	9.9%	85.6%	4.5%	0.0%	0.0%	100.0%
Senior Center fund						
Social Services	460,167	545,011	5,000	-	-	1,010,178
Senior Center Total	460,167	545,011	5,000	-	-	1,010,178
% of Senior Center	45.6%	54.0%	0.5%	0.0%	0.0%	100.0%
Building Department						
Public Safety	610,868	439,054	23,000	-	-	1,072,922
Building Department Total	610,868	439,054	23,000	-	-	1,072,922
% of Building Department	56.9%	40.9%	2.1%	0.0%	0.0%	100.0%
Debt Service						
General Debt Service	-	-	-	1,684,256	-	1,684,256
Debt Service Total	-	-	-	1,684,256	-	1,684,256
% of Debt Service	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%

EXPENDITURE CATEGORY MATRIX FOR FY2021-22 BUDGET

Allocation of Expenditures	Personnel Services	Expenditure/ Expenses	Capital Outlay	Debt Service	Other Uses	Total
Sanitation Fund						
Garbage and Trash Collection	765,513	1,286,547	-	14,804	470,000	2,536,864
Sanitation Fund Total	765,513	1,286,547	-	14,804	470,000	2,536,864
% of Sanitation	30.2%	50.7%	0.0%	0.6%	18.5%	100.0%
Stormwater Fund						
Stormwater services	101,166	247,468	-	-	60,000	408,634
Stormwater Fund Total	101,166	247,468	-	-	60,000	408,634
% of Stormwater	24.8%	60.6%	0.0%	0.0%	14.7%	100.0%
Law Enforcement Fund						
Treasury & Justice Confiscated	-	156,563	-	-	-	156,563
Law Enforcement Fund Total	-	156,563	-	-	-	156,563
% of Law Enforcement	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
TOTAL 2021-22 BUDGET	14,276,523	8,413,377	257,405	1,699,060	2,352,338	26,998,704
% OF TOTAL 2021-22 BUDGET	52.9%	31.2%	1.0%	6.3%	8.7%	100.0%

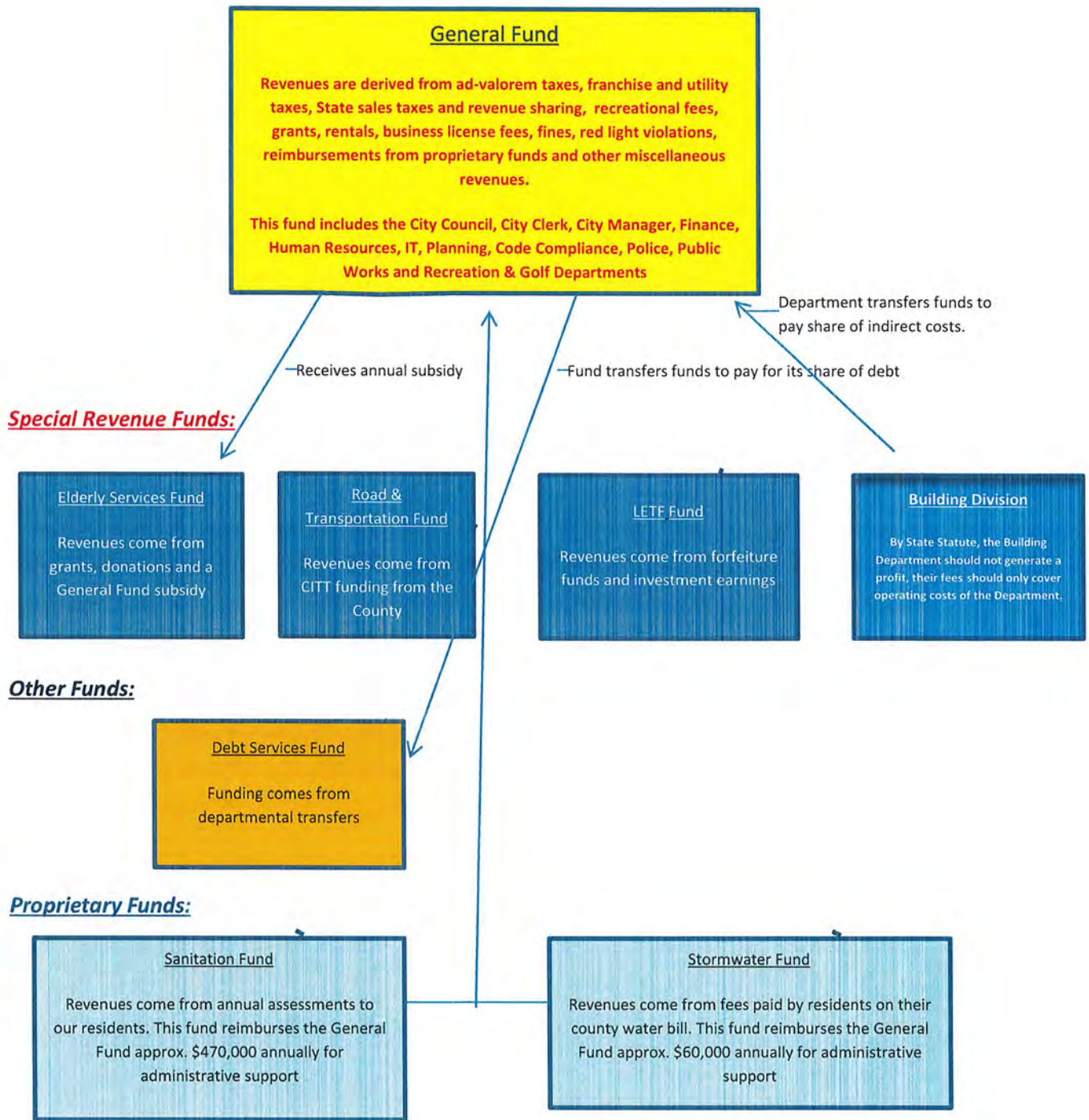
Note: The following funds are not detailed in the Expenditure Category Matrix because they do not have a Proposed 2018-19 Budget: Capital Projects Fund, Hurricane Fund, Grants Fund, and the Police Grants fund.

Expenditures All Funds



CITY OF MIAMI SPRINGS
PERSONNEL COMPARISON BY DEPARTMENT
 Final

	FY 2019-20		FY 2020-21		FY 2021-22		Increase(decrease) from FY 2020-21	
	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	3.75	1.00	3.25	1.00	3.25	1.00	-	-
Finance-Professional Services	2.50	-	2.50	-	4.50	-	2.00	-
IT Department	2.00	-	2.00	-	2.00	-	-	-
Planning Department	1.25	-	1.25	-	1.25	-	-	-
Police Department	57.00	8.00	57.00	8.00	58.00	8.00	1.00	-
Building Department	4.80	-	4.80	-	5.30	-	0.50	-
Code Compliance	2.20	-	2.20	-	2.70	-	0.50	-
Public Services- Administration	5.00	-	5.00	-	6.00	-	1.00	-
Public Services - Streets	3.00	-	3.00	-	3.00	-	-	-
Public Services - Properties	12.00	-	12.00	-	12.00	-	-	-
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	-	4.00	-	-	-
Road & Transportation Fund	1.00	-	1.00	-	1.00	-	-	-
Senior Center	2.00	10.00	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	135.00	104.00	135.50	109.00	140.50	109.00	5.00	-

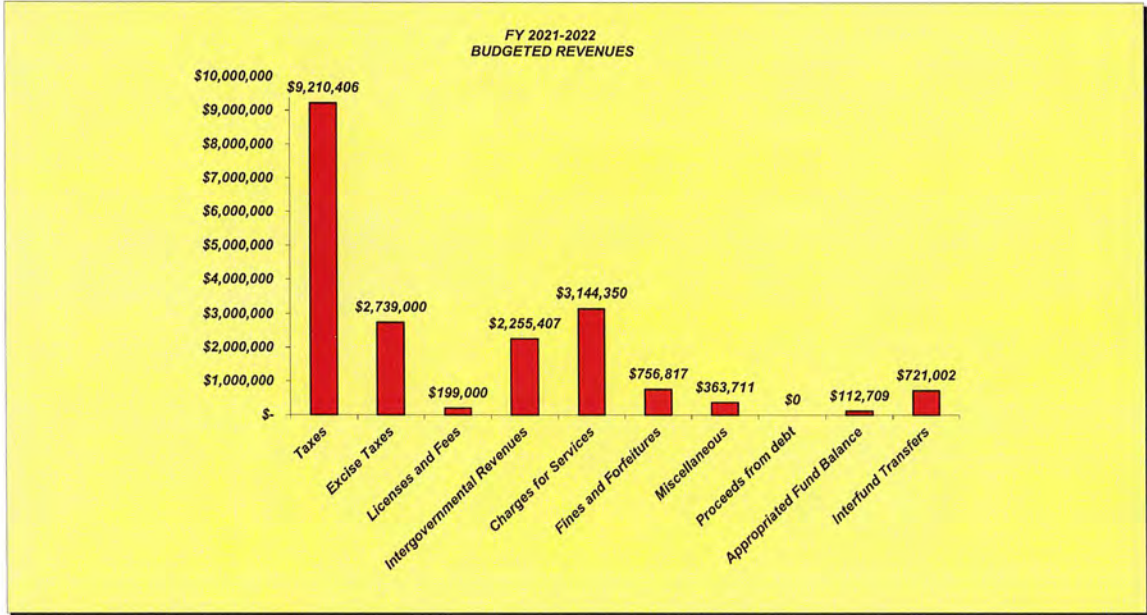


- 1) The General Fund is the main operating fund of the city. It receives the bulk of its revenues from ad-valorem and other taxes and fees, these revenues are then used to fund all city departments. The General Fund also provides an annual subsidy to the Elderly Services Fund.
- 2) The city has four 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	FY18-19 Actual	FY19-20 Actual	FY20-21 Budget	FY21-22 Budget	% of Total	% Change from 2020-21
Taxes	\$ 8,596,839	\$ 8,800,684	\$ 9,268,576	\$ 9,210,406	47.2%	-0.6%
Excise Taxes	2,775,427	2,728,837	2,739,000	2,739,000	14.0%	0.0%
Licenses and Fees	157,131	127,440	190,900	199,000	1.0%	4.2%
Intergovernmental Revenues	2,071,813	2,102,560	2,086,195	2,255,407	11.6%	8.1%
Charges for Services	2,661,386	2,162,870	2,503,310	3,144,350	16.1%	25.6%
Fines and Forfeitures	1,003,660	744,036	750,000	756,817	3.9%	0.9%
Miscellaneous	505,868	346,528	332,980	363,711	1.9%	9.2%
Proceeds from debt	1,981,747	555,419	-	-	0.0%	0.0%
Appropriated Fund Balance	1,183,598	(148,695)	(845,641)	112,709	0.6%	-113.3%
Interfund Transfers	164,342	-	323,748	721,002	3.7%	122.7%
Total Revenues	\$ 21,101,811	\$ 17,419,679	\$ 17,349,068	\$19,502,402	100.0%	12.4%



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

Line Item Revenue	FY 18-19	FY 19-20	FY 20-21	FY 21-22	% of	% Change
	Actual	Actual	Amended Budget	Proposed Budget	Total	from 2020-21
Ad Valorem Taxes - Current	\$ 8,596,839	\$ 8,800,684	\$ 9,218,576	\$ 9,160,406	46.97%	-0.6%
Ad Valorem Taxes - Delinquent	-	-	50,000	50,000	0.26%	0.0%
Franchise Fees	984,311	920,053	989,000	989,000	5.07%	0.0%
Utility Service Taxes	1,281,487	1,316,220	1,260,000	1,260,000	6.46%	0.0%
Local Communications Tax	509,629	492,563	490,000	490,000	2.51%	0.0%
Occupational Licenses - City	75,467	67,559	71,000	71,000	0.36%	0.0%
Occupational Licenses - County	27,820	20,621	24,000	24,000	0.12%	0.0%
Zoning Fees	53,370	39,060	42,000	48,000	0.25%	14.3%
Misc plan Reviews	475	200	500	500	0.00%	0.0%
State Revenue Sharing	510,464	469,372	453,500	470,000	2.41%	3.6%
Alcoholic Beverage License	13,588	8,799	10,000	10,000	0.05%	0.0%
1/2-cent Sales Tax	1,128,950	967,813	1,019,785	1,100,000	5.64%	7.9%
Local Option Gas Tax	385,864	343,468	341,936	359,002	1.84%	5.0%
Gas Tax Rebate	2,344	-	2,300	2,300	0.01%	0.0%
School Crossing Guards	19,829	15,857	18,000	18,000	0.09%	0.0%
Summer Camp Activity Fees	23,253	2,545	30,000	30,000	0.15%	0.0%
Summer Camp	125,527	2,653	130,000	130,000	0.67%	0.0%
Fitness Room Membership	12,188	4,136	15,000	20,000	0.10%	33.3%
After School Program	31,529	16,664	45,000	45,000	0.23%	0.0%
Gym Admission Fees	2,936	572	2,500	2,250	0.01%	-10.0%
Swimming Pool Admissions/Lessons	115,565	16,028	97,000	97,000	0.50%	0.0%
Pool Rental	3,450	5,000	4,500	4,500	0.02%	0.0%
Get Fit Summer Camp	7,600	-	20,000	26,000	0.13%	30.0%
Vending Machines	1,523	1,301	2,500	3,500	0.02%	40.0%
Fireworks-VG	3,000	-	3,000	3,000	0.02%	0.0%
Pool Memberships	17,032	9,100	20,000	20,000	0.10%	0.0%
Aquatic Multipurpose Room Rental	7,508	375	7,200	8,000	0.04%	11.1%
Shade Area/Umbrella Rentals	20,013	1,905	16,000	12,000	0.06%	-25.0%
Basketball fees	17,550	11,950	24,000	26,300	0.13%	9.6%
Other Annual Events	7,561	5,936	15,000	12,800	0.07%	-14.7%
Pelican Theatre	2,090	445	3,500	3,800	0.02%	8.6%
Jazzercise	3,364	1,682	4,800	4,800	0.02%	0.0%
Daddy/Daughter Dance	3,930	4,329	6,500	7,500	0.04%	15.4%
Green Fees	978,215	978,616	996,300	1,644,000	8.43%	65.0%
Cart Fees	15,395	13,540	71,900	60,000	0.31%	-16.6%
Golf Merchandise/Food & Beverage Sales	283,084	81,779	96,700	116,500	0.60%	20.5%
Range Fees	144,102	145,919	132,000	280,000	1.44%	112.1%
Misc. Club Rental/Lessons	39,627	18,325	23,000	17,400	0.09%	-24.3%
Golf memberships	105,547	46,389	206,910	40,000	0.21%	-80.7%
Miscellaneous Charges for Serv	-	-	500	500	0.00%	0.0%
Copies & Other Charges	4,514	3,927	4,400	6,000	0.03%	36.4%
Lien Search	28,400	29,200	28,500	29,000	0.15%	1.8%
Re-Occupancy Inspection fees	17,375	17,500	20,000	20,000	0.10%	0.0%
Clerk of the Court - Fines	227,180	136,847	230,000	150,000	0.77%	-34.8%
Code Enforcement tickets	137,582	171,512	20,000	30,000	0.15%	50.0%
Disabled Parking tickets	-	4,211	-	-	0.00%	0.0%
Administrative Fee-Red Light hearings	14,071	13,100	20,000	20,000	0.10%	0.0%
Other Grants	30,602	313,108	265,900	-	0.00%	-100.0%
American Rescue Act Funding	-	-	-	276,105	1.42%	0.0%
Interest - Investments	32,623	34,748	30,000	30,000	0.15%	0.0%
Interest - Tax Collections	11,189	8,019	6,000	6,000	0.03%	0.0%
Rent - Metro Fire	12,747	12,702	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	4,253	1,840	4,500	4,500	0.02%	0.0%
Recreational Activities	18,115	10,943	20,000	20,000	0.10%	0.0%
Sprint Tower	95,387	98,724	92,000	92,000	0.47%	0.0%
Rent-Country Club	-	22,196	33,000	50,348	0.26%	52.6%

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

Line Item Revenue	FY 18-19	FY 19-20	FY 20-21	FY 21-22	% of	% Change
	Actual	Actual	Amended Budget	Proposed Budget	Total	from 2020-21
Senior center rentals	-	-	-	8,000	0.04%	100.0%
Surplus sale of equipment	209,674	19,375	25,501	25,000	0.13%	-2.0%
Other Miscellaneous	82,286	108,887	115,331	100,866	0.52%	-12.5%
Red Light Fines	624,828	418,216	500,000	576,817	2.96%	15.4%
Returned check charges	210	236	500	500	0.00%	0.0%
Code Enforcement Liens	-	3,276	4,000	4,000	0.02%	0.0%
ITF - Building Fund	220,809	314,677	323,748	341,423	1.75%	5.5%
ITF - Capital Projects Fund	-	-	-	379,576	1.95%	100.0%
ITF - Sanitation Admin Fee	370,000	370,000	470,000	470,000	2.41%	0.0%
ITF- Stormwater Adim Fee	60,000	60,000	60,000	60,000	0.31%	0.0%
ITF- Hurricane Fund	164,342	-	-	-	0.00%	0.0%
Appropriated Fund Balance	1,183,598	(148,695)	-	112,709	0.58%	0.0%
Proceeds from Debt	1,981,747	555,419	-	-	0.00%	0.0%
TOTALS >>>	\$ 21,101,811	\$ 17,419,679	\$ 18,260,287	\$ 19,502,402	100.00%	6.80%

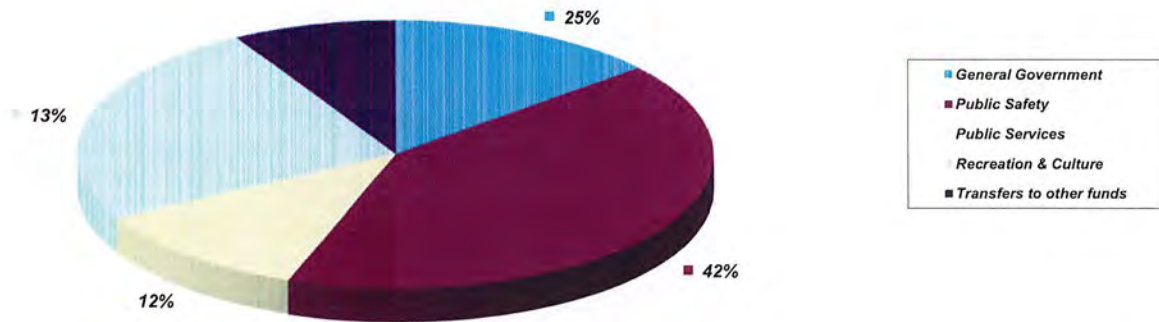
CITY OF MIAMI SPRINGS
LISTING OF TOP EXPENDITURES-GENERAL FUND

	FY2020-21 <u>Amended Budget</u>	FY2021-22 <u>Budget</u>	<u>% of Total</u>	<u>% of Change From FY2020-21</u>
Salaries	\$ 8,450,697	\$ 9,114,336	46.7%	7.9%
Health Insurance Benefits	1,196,041	1,331,244	6.8%	11.3%
Pension costs	888,614	784,707	4.0%	-11.7%
Workmens Comp	350,612	349,200	1.8%	-0.4%
Other Employee Benefits	644,581	697,247	3.6%	8.2%
Total Salaries & Benefits	11,530,545	12,276,734	62.9%	6.5%
Capital Expenditures	275,272	224,105	1.1%	-18.6%
Debt Service Payments	1,541,426	1,529,320	7.8%	-0.8%
Operating Supplies/Uniforms	642,687	642,640	3.3%	0.0%
Contractual Services	1,303,963	1,279,116	6.6%	-1.9%
Utilities	425,836	425,854	2.2%	0.0%
Transfers to other funds	339,987	463,482	2.4%	36.3%
Liability insurance	357,058	407,158	2.1%	14.0%
Professional Fees	366,820	461,147	2.4%	25.7%
Fleet Maintenance	159,407	174,900	0.9%	9.7%
Repairs and Maintenance	756,846	426,710	2.2%	-43.6%
Other Misc Expenses	1,340,503	1,191,236	6.1%	-11.1%
Total Budgeted Expenditures	19,040,350	19,502,403	100.0%	2.4%

**CITY OF MIAMI SPRINGS
EXPENDITURES BY CLASS**

	FY2018-19 <u>Actual</u>	FY2019-20 <u>Actual</u>	FY2020-21 <u>Amended Budget</u>	FY2021-22 <u>Budget</u>	<u>% of Change From FY2020-21</u>
General Government	\$ 2,307,091	\$ 2,310,685	\$ 2,652,886	\$ 2,685,947	1.2%
Public Safety	7,449,448	7,413,063	7,806,553	8,143,371	4.3%
Public Services	1,947,961	2,551,013	2,491,852	2,231,078	-10.5%
Recreation & Culture	5,182,158	4,300,369	4,567,604	4,820,013	5.5%
Transfers to other funds	1,847,957	1,421,481	1,521,455	1,621,994	6.6%
Sub-Totals	\$ 18,734,615	\$ 17,996,611	\$ 19,040,350	\$ 19,502,403	2.4%
Increase(appropriated) fund balance	-	-	-	-	0.0%
Totals	\$ 18,734,615	\$ 17,996,611	\$ 19,040,350	\$ 19,502,403	2.4%

FY 2021-22 Expenditures by Class



**CITY OF MIAMI SPRINGS
EXPENDITURES BY DEPARTMENT**

<u>Department</u>	FY 2018-19 <u>Actual</u>	FY 2019-20 <u>Actual</u>	FY 2020-21 <u>Amended Budget</u>	FY 2021-22 <u>Budget</u>	% Change From FY2020-21
Mayor & City Council	\$ 164,255	\$ 145,362	\$ 166,983	\$ 169,062	1.2%
Office of the City Manager	437,554	401,822	556,683	384,256	-31.0%
Office of the City Clerk	263,067	278,689	330,286	334,254	1.2%
Office of the City Attorney	184,368	177,347	188,000	224,722	19.5%
Human Resource Department	258,369	267,366	273,444	313,845	14.8%
Finance /Budget	618,933	619,116	634,359	772,797	21.8%
IT Department	299,229	340,374	409,464	392,831	-4.1%
Planning Department	81,316	80,609	93,667	94,180	0.5%
Police Department	7,236,885	7,190,491	7,566,187	7,853,671	3.8%
Police - School Guards	20,481	16,213	28,357	28,269	-0.3%
Code Compliance	192,082	206,359	212,009	261,431	23.3%
Public Services - Administration	389,051	409,962	405,078	468,420	15.6%
Public Services - Streets	407,251	467,699	426,111	432,218	1.4%
Public Services - Properties	817,765	869,249	915,325	896,526	-2.1%
Public Services - Building Maintenance	302,299	737,467	706,338	393,914	-44.2%
Public Services - Fleet Maintenance	31,595	66,636	39,000	40,000	2.6%
Recreation	1,343,880	1,451,041	1,527,456	1,578,864	3.4%
Aquatics	564,197	458,214	601,274	610,144	1.5%
Tennis	39,158	33,311	42,382	42,400	0.0%
Park Maintenance	258,575	278,879	308,230	382,418	24.1%
Golf Administration	14,788	12,350	11,068	11,456	3.5%
Pro Shop	1,059,271	723,857	684,940	833,039	21.6%
Golf Maintenance	1,902,289	1,342,717	1,392,254	1,361,691	-2.2%
Total	\$16,886,658	\$16,575,130	\$17,518,895	\$17,880,409	2.1%
Transfers to other funds	1,847,957	1,421,481	1,521,455	1,621,994	6.6%
Increase(appropriated) fund balance	-	-	-	-	
Total	\$18,734,615	\$17,996,611	\$19,040,350	\$19,502,403	2.4%

City Council

Mission Statement

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

City Council

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

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

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

Goals

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

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

Objectives

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

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

2020-21 Accomplishments

- Approved a Collective Bargaining Agreement with the Fraternal Order of Police on behalf of the City of Miami Springs Police Officers and Sergeants for FY2020-2023
- Approved the \$250 Milam's gift card program under the CARES Act for residents
- Approved an ordinance regulating vacation rentals within the City
- Hosted and participated in the ribbon-cutting of the Miami Springs Adult Community Center
- Co-designated City streets; "Jim Caudle Way," "Sebastian Ortiz Way," "Woman's Club Way"
- Pursued and granted the approval of the 2021 State appropriations for the South Royal Poinciana project, East Drive project, and Senior Meals program

City Council

2021-22 Budget Highlights

- Proposed budget is \$2,080 or 1.25% higher than FY2020/2021.

- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$169,062</u>
Net cost of Department	<u>\$169,062</u>

0

- The Promotions line item is a lump sum of \$84,500 to be allotted during the year as follows:

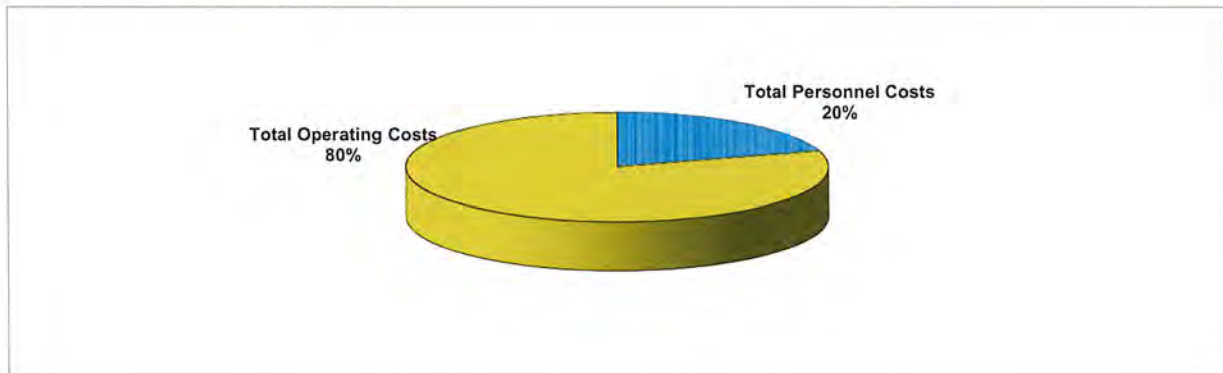
1. \$41,000 will be allocated during the year for the following events:

- Stafford Golf Tournament (\$2,000)
- River Cities Festival (\$14,000)
- Car shows (2) (\$3,000)
- City events (\$4,000)
- Fla League 89th anniversary ad (\$1,000)
- Miami Dade Installation Dinner ad (\$1,000)
- Employee Holiday Dinner (\$5,000)
- Police Appreciation Dinner (\$3,000)
- Community Shred Event (\$2,000)
- Optimist BarBQ (\$2,000)

2. \$35,000 has been allocated to the Curtis Mansion to assist with their annual operating costs.
3. \$12,500 has been allocated to the Historic Museum for storage costs.

**MAYOR AND CITY COUNCIL
Expenditure Detail**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Executive Salaries	\$31,800	\$31,800	\$31,800	\$31,800	18.8%	0.0%
Payroll Taxes	2,433	2,433	2,433	\$2,433	1.4%	0.0%
Workers' Compensation	57	86	80	80	0.0%	-0.6%
Total Personnel Costs	\$ 34,290	\$ 34,319	\$ 34,313	\$ 34,312	20.3%	0.0%
OPERATING						
Professional Services	6,424	-	-	-	0.0%	0.0%
Travel & Related Costs	12,332	5,167	17,100	17,100	10.1%	0.0%
Telephone	5,692	7,176	3,200	3,200	1.9%	0.0%
Rentals & Lease	-	-	-	-	0.0%	0.0%
Promotions & Donations	99,814	85,904	84,420	84,500	50.0%	0.1%
Misc. Expenses	155	55	3,000	3,000	1.8%	0.0%
Operating Supplies	580	-	1,000	1,000	0.0%	0.0%
Dues, Memberships & Subsc.	3,826	3,701	3,400	3,400	2.0%	0.0%
Training & Education	-	-	2,000	2,000	0.0%	0.0%
Printing and binding	654	175	4,200	4,200	2.5%	0.0%
Office Supplies	489	291	750	750	0.4%	0.0%
Contractual Services	-	8,574	13,600	15,600	9.2%	14.7%
Total Operating Costs	\$ 129,966	\$ 111,043	\$ 132,670	\$ 134,750	79.7%	1.6%
CAPITAL OUTLAY						
Machinery & Equipment	-	-	-	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 164,256	\$ 145,362	\$ 166,983	\$ 169,062	99.1%	1.2%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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.

2020-21 Accomplishments

- Continued the paperless agenda system to replace the paper agenda packets.
- Nineteen (26) agendas and minutes were prepared for various Council meetings.
- Twenty-one (21) agendas and minutes were prepared for various Advisory Board meetings.
- Ordered publication of one new supplements for the Code of Ordinances.
- Researched records and provided extensive information to the Administration, City Attorney, Department Heads and general public.
- Processed over 250 public record requests.
- Notarized over 351 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 20 various Ordinances, Election, Public Hearing Items such as Site Plan Approvals and Variance Requests.
- Explored outreach program to increase Municipal Services.
- Prepared City for the 2021 General Election by assisting candidates through the qualifying process

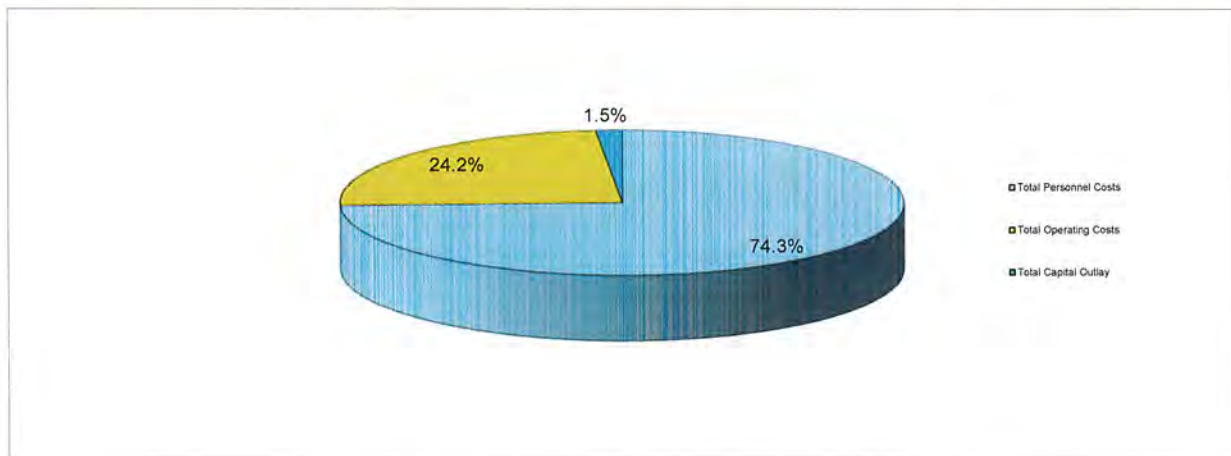
2021-22 Budget Highlights

- Proposed budget is \$ 3,968 or 1.2% higher than FY2020/2021.
- Budget includes \$5,000 for a new server for Laserfiche.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$334,254</u>
Net cost of Department	<u>\$334,254</u>

**OFFICE OF THE CITY CLERK
Expenditure Detail**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 154,886	\$ 168,339	\$ 174,283	\$ 177,724	53.2%	2.0%
Overtime	623	720	1,000	1,000	0.3%	0.0%
Payroll Taxes	11,826	12,709	13,409	13,672	4.1%	2.0%
Pension & Retirement	18,562	20,868	20,533	17,272	5.2%	-15.9%
Health Insurance	22,654	25,736	29,033	38,121	11.4%	31.3%
Workers' Compensation	262	432	436	444	0.1%	1.9%
Total Personnel Costs	\$ 208,813	\$ 228,804	\$ 238,694	\$ 248,234	74.3%	4.0%
OPERATING						
Contractual Services	9,706	11,904	31,000	31,200	9.3%	0.6%
Travel & Related Costs	1,218	1,230	3,000	3,000	0.9%	0.0%
Telephone	1,661	1,766	1,200	1,200	0.4%	0.0%
Rentals and leases	5,710	4,242	7,650	3,000	0.9%	-60.8%
Repairs & Maintenance	1,110	1,122	5,420	4,630	1.4%	-14.6%
Printing & Binding	629	3,035	7,250	7,250	2.2%	0.0%
Postage	681	598	650	650	0.2%	0.0%
Advertising & Promotions	8,560	6,337	11,500	9,500	2.8%	-17.4%
Office Supplies	4,835	4,044	9,372	8,200	2.5%	-12.5%
Operating Supplies	3,844	4,528	3,500	1,700	0.5%	-51.4%
Dues, Memberships & Subsc.	2,341	2,230	3,300	2,900	0.9%	-12.1%
Training & Education	850	581	2,500	2,500	0.7%	0.0%
Liability Insurance	3,334	3,643	3,557	3,597	1.1%	1.1%
Internet Access	2,376	2,026	1,693	1,693	0.5%	0.0%
Total Operating Costs	\$ 46,855	\$ 47,286	\$ 91,592	\$ 81,020	24.2%	-11.5%
CAPITAL OUTLAY						
Machinery & Equipment	7,399	2,599	-	5,000	1.5%	100.0%
Total Capital Outlay	\$ 7,399	\$ 2,599	\$ -	\$ 5,000	1.5%	0.0%
TOTAL EXPENSES	\$ 263,067	\$ 278,689	\$ 330,286	\$ 334,254	100.0%	1.2%



Personnel Summary						
	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
Outputs					
Council Paper Agenda Packets	26	26	30	27	26
Council Electronic Agenda Packets	26	26	30	27	26
Public Records Request Processed	237	220	230	301	350
Legal Ads Published	33	29	35	27	35
Council Meetings Attended	26	26	30	27	26
Council Minutes Transcribed	26	26	30	27	26
Summary Actions Prepared	0	0	0	0	0
Bid Openings Witnessed	5	7	5	3	5
Elections Supervised	0	0	1	1	0
Documents Notarized	857	1137	1000	726	1200
Codified Ordinance Supplements	2	1	1	1	1
Ordinances Adopted	15	6	1	6	6
Resolutions Adopted	73	30	35	61	70
Vehicle Tag and Title Applications	9	18	12	14	15
Newsbulletin Preparation	15	15	15	12	12
Advisory Board Meetings Attended	29	27	20	22	25
Advisory Board Meetings Transcribed	29	27	20	22	25
Advisory Board - Attendance Reports	29	27	20	22	25
Proclamations, Certificates and Awards	22	41	40	18	30
Public Notices Posted - H.R.	18	17	15	19	15
Public Notices Posted - Clerk	57	62	65	64	65
Release of Liens Executed	198	50	50	106	100
Number of Documents Shredded (in Cu. Ft.)	500	500	500	500	500
Number of Documents Scanned	765,581	959,836	1,451,593	1,778,517	1,800,000
Number of Videos Duplicated (meetings)	2	0	0	0	0
Website Updates	70	75	70	346	100
Effectiveness					
Records requests fulfilled within a reasonable amount of time	95%	100%	100%	95%	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%	95%	100%	95%	100%
Efficiency					
Council Agendas prepared per year	26	26	30	27	26
Average number of pages of minutes transcribed per year	275	300	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.

2020-21 Accomplishments

- Negotiated a Collective Bargaining Agreement with the Fraternal Order of Police on behalf of the City of Miami Springs Police Officers and Sergeants for FY2020-2023
- Established the \$250 Milam's gift card program under the CARES Act for residents
- Worked on an ordinance regulating vacation rentals within the City
- Hosted and participated in the ribbon-cutting of the Miami Springs Adult Community Center
- Co-designated City streets; "Jim Caudle Way," "Sebastian Ortiz Way," "Woman's Club Way"

City Manager

2020-21 Accomplishments (continued)

- Pursue the 2021 State appropriations for the South Royal Poinciana project, East Drive project, and Senior Meals program which were all approved by the State in July 2021.
- Established operating guidelines and safety protocols during the COVID-19 pandemic in order to keep city operations running as well as keeping our employees safe.
- Established a plan for the relocation of all city hall departments and police during the mold remediation performed in our city hall facility.

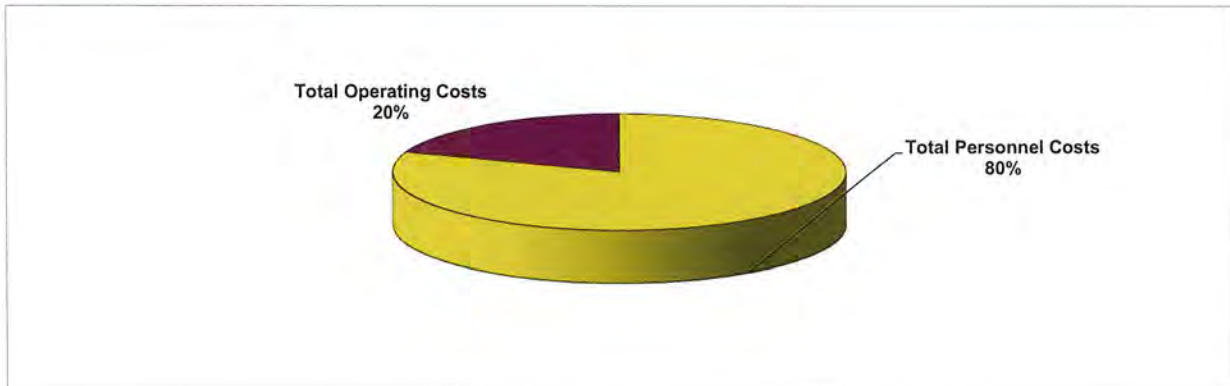
FY 2021-22 Budget Highlights

- Proposed budget is \$152,427 or 28.4% lower than FY2020/2021. Decrease is due to approx. \$140,000 incurred in FY20/21 for the \$250 Food Gift Card program, as well as \$20,352 for the purchase of temperature scanners which were both reimbursed by FEMA during the COVID pandemic.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$384,256</u>
Net cost of Department	<u>\$384,256</u>
- Professional Services budget includes \$45,000 for the City Lobbyist and \$5,000 for legal costs related to the annexation lawsuit.

**CITY MANAGER
Expenditure Detail**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Salaries	\$ 214,393	\$ 224,439	\$ 229,917	\$ 236,985	61.7%	3.1%
Payroll Taxes	15,406	16,286	17,589	18,129	4.7%	3.1%
Pension & Retirement	30,007	31,694	30,796	29,384	7.6%	-4.6%
Health Insurance	19,821	20,389	22,939	24,169	6.3%	5.4%
Workers' Compensation	360	567	575	592	0.2%	3.0%
Total Personnel Costs	\$ 279,987	\$ 293,375	\$ 301,816	\$ 309,260	80.5%	2.5%
OPERATING						
Professional Services	131,759	83,403	210,000	50,000	13.0%	-76.2%
Travel & Related Costs	9,472	8,778	9,138	9,200	2.4%	0.7%
Office Supplies	460	21	200	200	0.1%	0.0%
Operating Supplies	4,978	4,694	3,259	3,300	0.9%	1.3%
Postage	413	134	100	100	0.0%	0.0%
Dues, Memberships & Subsc.	2,362	3,047	2,755	2,800	0.7%	1.6%
Training & Education	-	-	500	500	0.1%	0.0%
Liability Insurance	4,188	4,862	4,693	4,797	1.2%	2.2%
Telephone/Internet	3,938	3,507	3,870	4,100	1.1%	5.9%
Total Operating Costs	\$ 157,570	\$ 108,446	\$ 234,515	\$ 74,997	19.5%	-68.0%
CAPITAL OUTLAY						
Machinery & Equipment	-	-	20,352	-	0.0%	0.0%
Total Capital Outlay	-	-	20,352	-	0.0%	0.0%
TOTAL EXPENSES	\$ 437,557	\$ 401,821	\$ 556,683	\$ 384,256	100.0%	-31.0%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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%
Assistant To The City Manager	-	1	-	-	0.0%	0.0%
DEPARTMENT TOTAL	1.3	1.75	1.75	1.75	100.0%	0.0%

**OFFICE OF THE CITY MANAGER
PERFORMANCE MEASURES**

Indicator	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual
Outputs				
1) Number of resolutions reviewed	73	30	35	61
2) Number of ordinances reviewed	15	6	1	6
Effectiveness				
1) % of General Fund actual revenues to budgeted revenues	104%	101%	98%	98%
2) % of General Fund actual expenditures to budgeted expenditures	99%	100%	100%	100%
3) Debt service as a % of General Fund expenditures	7%	7%	7%	7%
4) Fund balance as a % of annual General Fund expenditures	27%	25%	23%	25%
5) Direct debt per capital	\$648	\$984	\$938	\$842
Efficiency				
1) % Increase (Decrease) in millage rate from prior year	-1.90%	0.00%	0.00%	0.00%

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.

2020-21 Accomplishments

Human Resources:

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

Conducted successful competitive recruitments to fill 20 full-time vacancies in the City workforce, including Maintenance Worker I (8), Police Officer (5), Police Dispatcher Trainee (2), Public Information & Professional Services Specialist (2), Police Network Administrator, Administrative Assistant I, and Accounting Clerk II.

Processed 38 new part-time and seasonal employees, including criminal background checks and drug screenings.

Received and processed 237 job applications. Facilitated and/or monitored eight structured oral board interview panels.

Human Resources

2020-21 Accomplishments (continued)

Human Resources (continued):

Administered competitive examinations to more than 40 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 20 volunteer coaches who use City parks and recreational facilities.

Processed the hiring of 19 new and returning P/T recreation leaders and lifeguards for the abbreviated 2020 summer camp program, including drug screening and fingerprint background checks.

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 13 workers' compensation claims. 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.

Human Resources

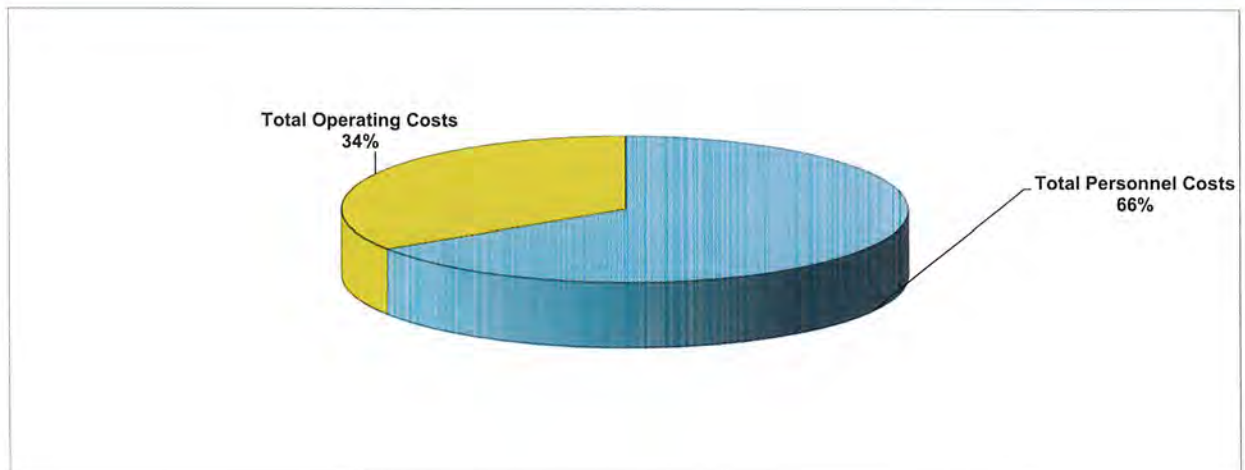
FY 2021-22 Budget Highlights

- Proposed budget is \$40,401 or 14.8 % higher than FY 2020-21.
- Increase due in part to increases in salary for the 3% COLA as well as health insurance costs, as well as \$30,000 in funding for a Tuition Reimbursement program for general employees.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$313,845</u>
Net cost of Department	<u>\$313,845</u>

**HUMAN RESOURCES DEPARTMENT
Expenditure Detail**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 134,383	\$ 140,569	\$ 143,713	\$ 149,523	47.6%	4.0%
Payroll Taxes	9,798	10,065	10,994	11,439	3.6%	4.0%
Pension & Retirement	18,609	19,627	19,884	19,590	6.2%	-1.5%
Health Insurance	20,814	21,947	24,188	25,495	8.1%	5.4%
Workers' Compensation	229	358	359	374	0.1%	4.1%
Total Personnel Costs	\$ 183,833	\$ 192,566	\$ 199,138	\$ 206,420	65.8%	3.7%
OPERATING						
Professional Services	57,562	52,201	51,500	53,350	17.0%	3.6%
Contractual Services	4,997	9,401	9,800	10,750	3.4%	0.0%
Travel & Related Costs	1,213	-	1,150	1,215	0.4%	5.7%
Telephone/Internet	2,264	2,204	1,829	1,829	0.6%	0.0%
Postage	274	315	250	250	0.1%	0.0%
Advertising & Promotions	189	199	200	200	0.1%	0.0%
Office Supplies	1,123	1,205	1,120	1,120	0.4%	0.0%
Operating Supplies	1,798	2,922	2,934	2,934	0.9%	0.0%
Dues, Memberships & Subsc.	1,349	1,190	1,240	1,350	0.4%	8.9%
Training & Education	1,129	2,123	1,350	31,400	10.0%	2225.9%
Liability Insurance	2,640	3,041	2,933	3,026	1.0%	3.2%
Total Operating Costs	\$ 74,538	\$ 74,801	\$ 74,306	\$ 107,424	34.2%	44.6%
CAPITAL OUTLAY						
Machinery & Equipment	-	-	-	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	100.0%
TOTAL EXPENSES	\$ 258,371	\$ 267,367	\$ 273,444	\$ 313,845	100.0%	14.8%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
Outputs					
Number of employee training seminars offered	2	2	2	1	2
Implement/maintain an online job application system	100%	100%	100%	100%	100%
Implement/maintain an online onboarding system	N/A	50%	75%	90%	100%
Effectiveness					
% of existing job descriptions reviewed and updated	15%	15%	15%	12%	12%
% of workers' comp claims reported within 24 hrs/1 workday	100%	100%	96%	95%	96%
Efficiency					
% of civil service eligible lists created within 30 days	95%	95%	95%	95%	95%
% of part-time vacancies filled within 30 days	100%	100%	100%	97%	97%
% of existing HR Dept paper files archived or scanned	20%	15%	5%	5%	10%

Finance Department

Mission Statement

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

Finance Department-Administrative Division

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

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

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

Goals

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

Objectives

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

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

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

Improve the usefulness of the performance measures of each department.

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

2020-21 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

2020-21 Accomplishments (continued)

- Received an unqualified audit from the City's external auditors for the fiscal year ending September 30th, 2020.

FY 2021-22 Budget Highlights

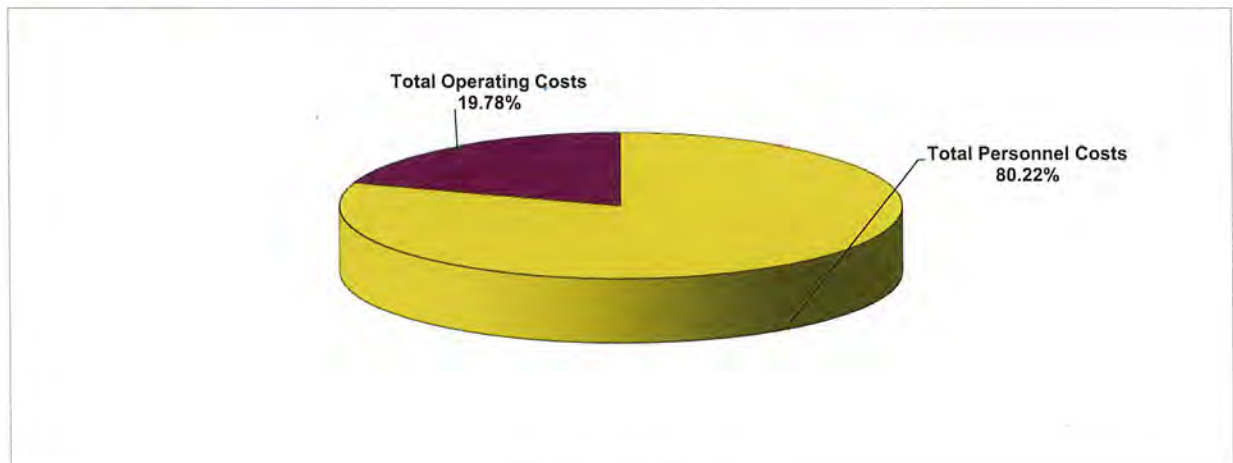
- Proposed budget is \$21,280 or 4.9 % higher than FY2020/2021. Increase is due to the COLA increase as well as increase in health insurance costs.

- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$455,056</u>
Net cost of Department	<u>\$455,056</u>

FINANCE DEPARTMENT
Administration Division-Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	205,690	210,573	\$ 205,304	\$ 217,197	47.7%	5.8%
Part Time Year Round	63,752	70,423	55,861	68,867	15.1%	23.3%
Payroll Taxes	19,710	20,548	20,821	21,884	4.8%	5.1%
Pension & Retirement	25,849	27,507	25,423	23,225	5.1%	-8.6%
Health Insurance	37,771	37,097	31,429	33,175	7.3%	5.6%
Workers' Compensation	450	716	680	715	0.2%	5.2%
Total Personnel Costs	\$ 353,222	\$ 366,864	\$ 339,518	\$ 365,063	80.2%	7.5%
OPERATING						
Professional Services & Audit Fees	40,320	41,130	44,000	39,500	8.7%	-10.2%
Contractual Services	11,000	6,382	11,000	11,000	2.4%	0.0%
Travel & Related Costs	1,569	1,350	1,500	1,500	0.3%	0.0%
Telephone/Internet	3,721	3,461	4,158	4,158	0.9%	0.0%
Repairs & Maintenance	-	450	500	500	0.1%	0.0%
Rentals & Lease	3,446	1,515	2,445	2,445	0.5%	0.0%
Printing & Binding	5,673	2,865	4,500	4,500	1.0%	0.0%
Office Supplies	638	2,117	1,200	1,200	0.3%	0.0%
Courier, UPS, Fedex-Overnight	292	484	300	300	0.1%	0.0%
Postage	5,172	3,719	3,500	3,500	0.8%	0.0%
Operating Supplies	2,599	3,042	3,000	3,000	0.7%	0.0%
Dues, Memberships & Subsc.	2,400	1,560	1,200	1,200	0.3%	0.0%
Training & Education	752	-	500	500	0.1%	0.0%
Liability Insurance	6,180	7,059	6,455	6,690	1.5%	3.6%
Other Current Charges	14,273	11,721	10,000	10,000	2.2%	0.0%
Total Operating Costs	\$ 98,035	\$ 86,855	\$ 94,258	\$ 89,993	19.8%	-4.5%
TOTAL EXPENSES	\$ 451,257	\$ 453,719	\$ 433,776	\$ 455,056	100.0%	4.9%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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

2020-21 Accomplishments

- Maintained monthly full color pull-out section of City News in the "Big Issue" of the monthly Gazette
- Increased Miami Springs Facebook followers from 1,955 to 2,466
- Increased Twitter followers from 1,887 to 2,163
- Increased Instagram followers from 4,432 to 5,744 followers
- Maintained City Hall lobby as a "Welcome Center"
- Maintained Alert Florida Call system

Finance Department-Professional Services Division

2020-21 Accomplishments

- Updated Emergency Management Plan and Procedures Manual
- Reviewed and processed 760 purchase orders
- Continued 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
- 12 full color Gazette News Bulletins
- Flyers/Posters for social media sites
- Monthly “Art in City Hall” lobby displays
- “On the Reel” with the Chief tv programing

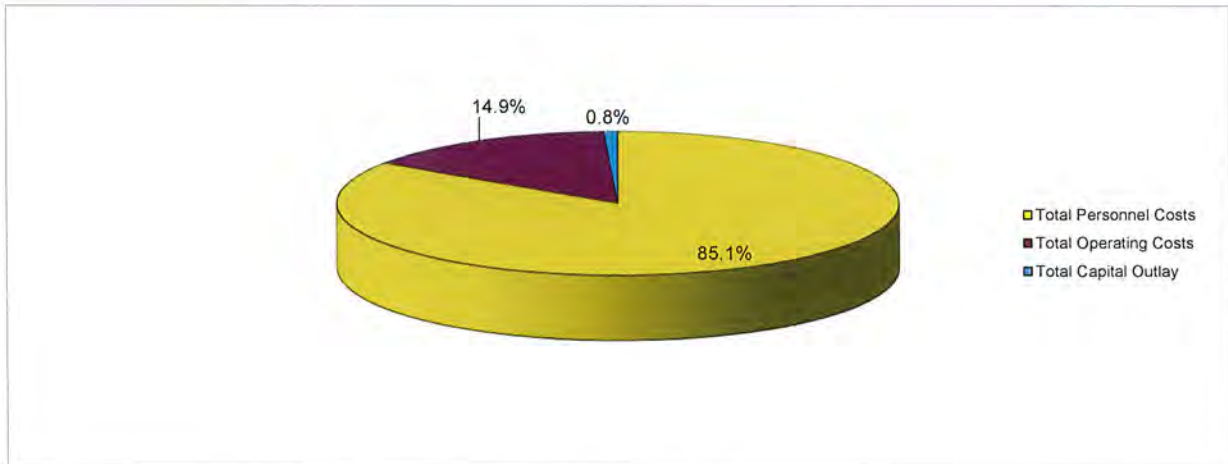
FY 2021-22 Budget Highlights

- Proposed budget is \$ 117,158 or 58.4% higher than FY2020/2021.
- Increase is due to the addition of a full time receptionist for the city hall lobby, as well as a full time Grant writer.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$317,741</u>
Net cost of Department	<u>\$317,741</u>

FINANCE DEPARTMENT
Professional Services Division-Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 91,663	\$ 102,594	\$ 108,114	203,808	64.1%	88.5%
Payroll Taxes	6,897	7,756	8,271	15,591	4.9%	88.5%
Pension & Retirement	11,028	12,469	12,737	19,806	6.2%	55.5%
Health Insurance	15,943	17,990	19,482	30,818	9.7%	58.2%
Workers' Compensation	213	296	270	510	0.2%	88.7%
Total Personnel Costs	\$ 125,744	\$ 141,105	\$ 148,874	\$ 270,533	85.1%	81.7%
OPERATING						
Professional Services	-	-	500	-	0.0%	100.0%
Contractual Services	2,388	2,388	2,400	2,400	0.8%	0.0%
Travel & Related Costs	34	-	500	500	0.2%	0.0%
Telephone/Internet	458	832	1,572	2,892	0.9%	84.0%
Printing & Binding	15,100	13,000	21,550	14,400	4.5%	-33.2%
Advertising & Promotions	10,511	449	10,000	10,000	3.1%	0.0%
Office Supplies	669	461	1,290	1,500	0.5%	16.3%
Courier,UPS, Fedex-Overnight	-	-	200	200	0.1%	0.0%
Postage	2,120	-	-	1,500	0.5%	100.0%
Operating Supplies	845	1,714	3,720	3,500	1.1%	-5.9%
Dues, Memberships & Subsc.	3,153	1,485	4,770	5,591	1.8%	17.2%
Training & Education	2,125	1,486	1,500	600	0.2%	-60.0%
Liability Insurance	2,448	2,478	2,207	4,125	1.3%	86.9%
Transfer to debt service	-	-	-	-	-	-
Total Operating Costs	\$ 39,851	\$ 24,293	\$ 50,209	\$ 47,208	14.9%	-6.0%
CAPITAL OUTLAY						
Machinery & Equipment	2,083	-	1,500	-	0.0%	-100.0%
Total Capital Outlay	\$ 2,083	\$ -	\$ 1,500	\$ -	0.0%	100.0%
TOTAL EXPENSES	\$ 167,678	\$ 165,398	\$ 200,583	\$ 317,741	100.0%	58.4%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Receptionist	0	0	0	1	22.2%	0.0%
PIO	1	1	1	1	22.2%	0.0%
Administrative Assistant I	0.5	0.5	0.5	0.5	11.1%	0.0%
Grant Writer	0	0	0	1	22.2%	100.0%
Procurement Specialist	1	1	1	1	22.2%	0.0%
Total of Full time employees	2.5	2.5	2.5	4.5	100.0%	-80.0%
DEPARTMENT TOTAL	2.5	2.5	2.5	4.5	100.0%	-80.0%

FINANCE DEPARTMENT PERFORMANCE MEASURES

Indicator	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 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	0	4	1	4	1
Issue 12 Monthly E-news	12	10	1	12	12
Tweet at least 4 days per week (208 Tweets)	199	1671	687	832	416
Twitter followers	0	0	1977	2202	2500
Facebook followers	912	1492	1996	2559	3000
Instagram followers	1125	2349	5216	5955	6200
YouTube followers	64	106	192	338	400
Other flyers/bulletins/programs/publications	78	113	48	100	120
Web videos	0	53	65	60	100
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	114	125	125	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
Receive Award for Popular Annual Financial Report	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 2021-22 Budget Highlights

- Proposed budget is \$42,322 or 23.2% higher than prior year due to an increase OF \$12,000 in annual fee from our City Attorney, as well as \$30,000 budgeted for revisions to the city's sign ordinance.

- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$224,722</u>
Net cost of Department	<u>\$224,722</u>

OFFICE OF THE CITY ATTORNEY
Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
OPERATING						
Professional Services	\$ 184,368	\$ 177,347	\$ 188,000	\$ 224,722	100.0%	19.5%
<i>Total Operating Costs</i>	\$ 184,368	\$ 177,347	\$ 188,000	\$ 224,722	100.0%	19.5%
TOTAL EXPENSES	\$ 184,368	\$ 177,347	\$ 188,000	\$ 224,722	100.0%	19.5%

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>

FY2020-21 Accomplishments

Due to the (COVID-19) pandemic Board of Adjustment / Zoning & planning was only able to meet once this fiscal year.

- Effectively reviewed a total of 333 Zoning plans between October 1, 2020 and June 21, 2021.
- Efficiently processed a total of two Board of Adjustment cases between October 1, 2020 and June 21, 2021.
- Efficiently processed one Zoning and Planning case between October 1, 2020 and June 21, 2021.
- Working towards completing the EAR

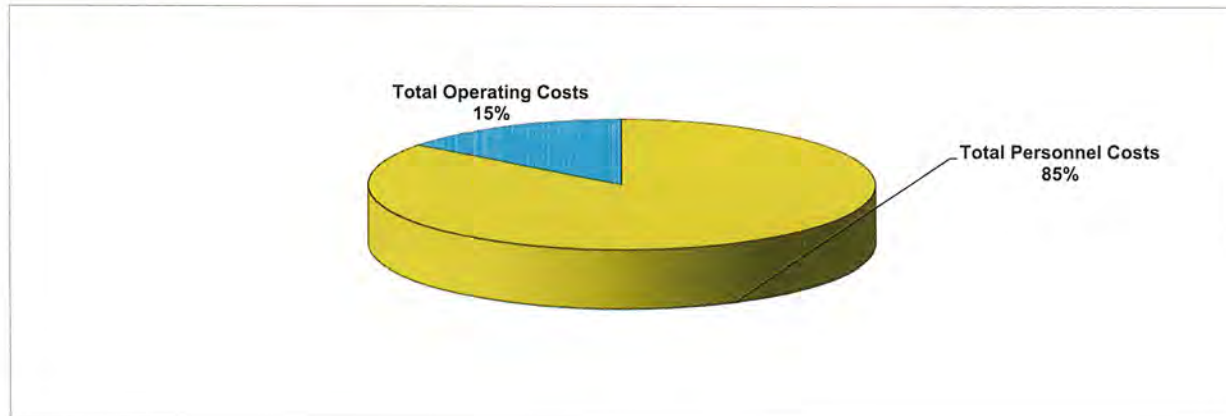
FY2020-21 Budget Highlights

- 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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	10,134	10,490	\$ 10,079	\$ 9,785	10.4%	-2.9%
Part Time Year Round	55,147	55,393	59,650	61,439	65.2%	3.0%
Payroll Taxes	4,975	5,166	5,334	5,449	5.8%	2.1%
Pension & Retirement	1,039	1,223	1,187	951	1.0%	-19.9%
Health Insurance	2,214	2,956	3,338	2,454	2.6%	-26.5%
Workers' Compensation	114	173	174	178	0.2%	2.3%
Total Personnel Costs	\$ 73,623	\$ 75,401	\$ 79,762	\$ 80,256	85.2%	0.6%
OPERATING						
Professional Services	-	-	-	-	0.0%	0.0%
Travel & Related Costs	1,736	-	1,500	1,500	1.6%	0.0%
Printing & Binding	205	-	200	200	0.2%	0.0%
Postage	871	1,001	1,000	1,000	1.1%	0.0%
Office Supplies	289	8	300	300	0.3%	0.0%
Operating Supplies	1,288	629	2,257	2,257	2.4%	0.0%
Dues, Memberships & Subsc.	261	373	425	425	0.5%	0.0%
Liability Insurance	1,296	1,471	1,423	1,442	1.5%	1.3%
Telephone/Internet	1,748	1,728	1,300	1,300	1.4%	0.0%
Education & Training	-	-	5,500	5,500	5.8%	0.0%
Total Operating Costs	7,694	5,210	13,905	13,924	14.8%	0.1%
CAPITAL OUTLAY						
Machinery & Equipment	-	-	-	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 81,317	\$ 80,611	\$ 93,667	\$ 94,180	100.0%	0.5%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
City Planner-Part Time	1	1	1	1	80.0%	0.0%
Administrative Assistant I	0.25	0.25	0.25	0.25	20.0%	0.0%
Total of Part Time employees	1.25	1.25	1.25	1.25	100.0%	0.0%
DEPARTMENT TOTALS	1.25	1.25	1.25	1.25	100.0%	0.0%

**PLANNING DEPARTMENT
PERFORMANCE MEASURES**

Indicator	2017-18	2018-19	2019-20	2020-21	2021-22
	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	N/A	ON-GOING	COMPLETION
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	0	8	5	3	5
2. Number of Zoning & Planning (Z & P) Board Cases Prepared	0	3	1	1	3
Efficiency					
1. Number of BOA Cases Postponed Due to Incomplete Case Files	0	2	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 One (1) New Vehicles & Equipment.
- Provide an assigned laptop computer for every officer.
- 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.

Miami Springs Police Department

Objectives (continued)

- Utilize grants and alternate funding sources to facilitate additional training and equipment to enhance terrorism preparedness, and active shooter response.
- 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 2020-21 Accomplishments

- Purchase and distribution of Ballistic Helmet Visors, Tactical Shields and Avon Gas Masks for every Officer
- Fully stocked and maintained PPE (personal protective equipment) including gloves, protective sleeves, safety glasses, hand sanitizer, and face shields
- Equipped remaining vehicle's in the fleet with lock boxes to secure equipment and rifles
- All items damaged due to mold were purchased, replaced, and stocked
- All gear, including MK Rifle and Tactical Body Armor was purchased for the new TRT Officer
- Less-Lethal Ammunition for training was upgraded from Slugs to Bean Bag Marking Rounds for safety purposes as well as to simulate real life scenarios
- Purchased K-9 equipment for two new handlers, as well as two new dogs
- Hired two (2) Police Officers, three (3) Dispatchers, and one (1) Public Service Aide
- One (1) Public Service Aide attended and graduated from the Police Service Aide Academy at Doral PD
- One (1) Police Recruit attended and graduated from the Miami Police Training Center
- Two (2) Lieutenants, (4) Sergeants and Six (6) Field Training Officers were trained in the new FTO software program

Miami Springs Police Department

FY 2020-21 Accomplishments (continued)

- Eleven (11) officers attended Autism training
- Four (4) officers became certified Field Training Officer for LEO
- Five (5) officers attended Crisis Intervention training (CIT)
- Three (3) Lieutenant's, four (4) Sergeants were trained in the new Guardian Tracking software program.
- Six (6) officers attended the Basic Patrol Rifle course
- Two (2) officers attended the Bike School Certification course
- Lieutenant Nunez attended and graduated from the Southern Police Institute (SPI) 86th Command Officer's Development Course at Broward Community College
- **Automated License Plate Recognition System:**
 - ❖ Numerous stolen vehicles and stolen license plates recovered, many of which resulted in arrests of the vehicle's driver. Several vehicle owners arrested after the system alerted officers that they had warrants for their arrest. System averages 464,000 license plate reads per year (fixed and mobile).
- **Rapid ID:**
 - ❖ Numerous fugitives were identified and arrested for warrants based on the use of Rapid ID devices. Other subjects who attempted to conceal their identities were also identified.

Investigations Division:

Investigations Training

During the current fiscal year, one or more members of the Investigations Division have received the following training:

- Driver and Vehicle Information Database (D.A.V.I.D.) re-certification
- Risk Protection Order Training
- Discriminatory Profiling and Professional Traffic Stops
- Stress Management and Mental Health Training
- Fentanyl Safety for Law Enforcement Training
- Florida Silver Alert Training
- Introduction to Money Laundering and Financial Investigations
- Domestic Violence Training
- Identify and Investigate Human Trafficking
- Juvenile Sexual Offender Investigation Training
- Physiological Response Dynamics Training

Miami Springs Police Department

Investigations Training (Continued)

- Autism Spectrum Disorders (ASD) and Interviews
- Elder Abuse Investigations Training
- Eyewitness Identification Training
- Interviews and Interrogations
- Search Warrant Protocol
- Advanced Interviews and Interrogations

Other Notable Investigations Accomplishments

- 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, two members of the Investigations Division have assisted various Federal and Local agencies in multiple Child Exploitation operations/investigations throughout Miami-Dade County.
- A Child Molestation investigation involving a 7-year-old victim ended with the arrest of a 62-year-old family friend.
- The Investigations Division has been involved in multiple Human Trafficking investigations and has been working regularly with the Human Trafficking Task Force at the Miami-Dade County State Attorney's Office.
- A Human Trafficking investigation revealed that an 18-year-old victim was transported to one of our local hotels where she was subsequently raped. She was then forcibly trafficked in the "sex trade". The investigation led to the arrest of two subjects. At the time of arrest, one of the subjects was in possession of a notebook with handwritten "pimp laws".
- One member of the Investigations Division continued to maintain part-time designation as a Task Force Officer with the Miami-Dade County State Attorney's Human Trafficking Task Force.
- During a Child Exploitation/Human Trafficking investigation conducted jointly by the Miami Springs Police Department, the Hialeah Police Department, and the Miami-Dade County State Attorney's Human Trafficking Task Force it was determined that a 16-year-old female had been the victim of sex crimes (including Human Trafficking) in both Hialeah and Miami Springs. The incident in Miami Springs occurred at a hotel located off of NW 36 Street.
- A firearm recovered at a local hotel and subsequently submitted to the Miami-Dade Crime Laboratory was linked to an ongoing Homicide investigation.
- Due to an ongoing relationship with the Bureau of Alcohol, Tobacco, Firearms, and Explosives, five of MSPD's firearms related cases from this Fiscal Year are

Miami Springs Police Department

Other Notable Investigation Accomplishments (continued)

being charged at the Federal level. All of these firearms were seized at local hotels.

- A full inventory of the Property/Evidence room was completed along with a subsequent purge of property per Florida State Statutes. This included the destruction of 70 firearms (the vast majority of which were connected to cases involving the hotels in Miami Springs).

Firearms/Less Lethal & Related Training:

During the current fiscal year, one or more members of the Department have received the following training:

- Handgun Low-Light Encounters Training Course
- Handgun Cover & Concealment Training Course
- Annual TASER/ECD Recertification & Training
- TASER/ECD Certification & Training for new hired officers
- TASER/Handgun Discretionary/Transitioning Course
- Annual Less-Lethal Shotgun Qualification & Proficiency Course
- Trauma Kit training for newly hired officers, as well as continued retraining of all sworn personnel.
- PepperBall Instructor/Armorer Training Course

Community Policing Office:

- **Fingerprinting** (Scaled down due to COVID-19):
 - ❖ Ongoing for City's hiring process, including Clearing House & FDLE Livescan requirements, as well as for Community Center's Coaches' & Volunteers' process (59), Miami Springs Residents and Businesses public fingerprinting (97). Per Mutual Aide Agreement, we do fingerprinting for Hialeah Gardens (20), Medley (6), Virginia Gardens (1)
- **Red Light Camera Safety Program:**
 - ❖ (Due to COVID-19, court proceedings had been postponed but the County Court resumed via Zoom. The City reinstated Local Hearings in March 2021). **20,440** Red Light Camera events captured & reviewed with **10,550** Red Light Camera Citations issued in 2020 (Note only 3 RLC sites were online for 2020).
- **Social Media:**
 - ❖ Continue to maintain the Department's website as well as postings on social media platforms – Ring's Neighbors, Nextdoor (2,637 viewers) and Twitter (1,763 followers).

Other Notable Community Policing Office Accomplishments

Officers at the Community Policing Office attended various collaborative meetings both virtually and in person. They prepared, attended and coordinated several Crime Watch meetings at numerous locations and created further awareness via Social Media. The "On the Reel with Chief Guzman" segments are also a great illustration of CPO's

Miami Springs Police Department

Other Notable Community Policing Office Accomplishments (continued)

community outreach. The Community Policing Office was likewise responsible and recognized for their efforts in the D.A.R.E. Program at numerous Elementary and Middle schools.

Motor Unit:

- Participated in the 13th Annual 9463 Foundation for Fallen Officers Motorcycle Ride.
- Participated in the 23rd Annual Florida's Tour De Force Fallen Officers Charity Ride

K-9 Unit:

- Assigned two (2) Officers K-9 Unit to fill recently vacated K-9 Handler positions. Two new police dogs were purchased to act as their K-9 partners. Both K-9 Officers and their K-9 partners attended and completed K-9 Narcotics training and certification with his partner K-9 Odin.
- Both new K-9 Handlers attended and completed FDLE's Canine Team Training Course while attending Miami Dade/Hialeah PD's K-9 School. Both K-9 Teams successfully passed the FDLE certification test.

FY 2021-22 Budget Highlights

- The FY2021-2022 budget is a \$313,047, or a 4.2% increase from the prior year. The following are some key items included in the proposed budget:

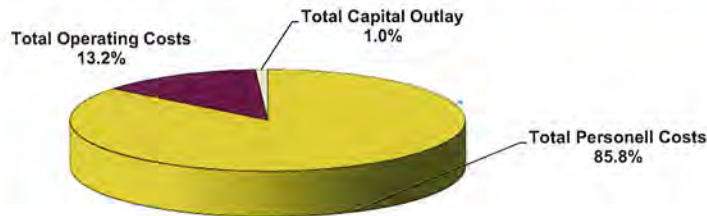
- Budget Summary:

Budgeted Revenues	\$ 700,000	(includes \$576,817 in red light fines)
Budgeted Expenditures	<u>\$ 7,853,671</u>	
Net cost of Department	<u>\$ 7,153,671</u>	

1. Increase of 3% for pay raise in accordance to FOP contract.
2. Budget includes a \$67,430 payout to a retiring Detective.
3. For FY2021-22 the budget includes an additional police officer increasing our uniformed staff from 45 to 46. This cost will be funded with the American Rescue Plan Act (ARPA) funding.
4. For FY2021-22, we will be requesting equipment at a total cost of \$78,255. Equipment includes: \$46,000 for a new Police Vehicle to add to our fleet, \$13,000 for a key tracking system, \$8,715 for five portable radios, and \$10,540 for five Toughbook laptop computers for police vehicles. These costs will be funded with the American Rescue Plan Act (ARPA) funding.

**POLICE DEPARTMENT
Expenditure Detail**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Executive Salaries	\$ 608,609	\$ 591,732	\$ 613,811	\$ 632,031	8.0%	3.0%
Regular Salaries	2,806,872	3,021,271	3,108,410	3,372,325	42.9%	8.5%
Police Dept Civilians	445,605	362,050	584,760	591,622	7.5%	1.2%
Part Time Year Round	40,567	26,763	94,167	99,839	1.3%	6.0%
Overtime	132,050	129,369	163,028	135,000	1.7%	-17.2%
Special Pay	38,125	38,467	38,040	41,920	0.5%	10.2%
Unemployment compensation	0	363	0	0	0.0%	0.0%
Payroll Taxes	308,938	315,827	350,614	372,764	4.7%	6.3%
Pension & Retirement	608,172	577,796	552,241	467,427	6.0%	-15.4%
Health Insurance	559,185	615,475	676,618	726,612	9.3%	7.4%
Workers' Compensation	236,914	294,642	287,158	292,101	3.7%	1.7%
Total Personnel Costs	\$ 5,785,037	\$ 5,973,755	\$ 6,468,847	\$ 6,731,642	85.7%	4.1%
OPERATING						
Professional Services	23,294	60,038	58,820	69,075	0.9%	17.4%
Contractual Services	11,346	13,109	13,329	47,059	0.6%	253.1%
Travel & Related Costs	8,255	3,638	11,300	11,300	0.1%	0.0%
Repairs & Maintenance	49,772	51,612	60,397	55,225	0.7%	-8.6%
Rentals & Lease	39,770	40,150	42,069	43,000	0.5%	2.2%
Printing & Binding	749	695	1,075	800	0.0%	-25.6%
Advertising & Promotions	3,857	724	5,000	5,000	0.1%	0.0%
Office Supplies	4,982	4,127	5,000	5,000	0.1%	0.0%
Postage	746	756	700	700	0.0%	0.0%
Operating Supplies	48,748	72,736	71,347	70,800	0.9%	-0.8%
Uniforms	81,439	103,338	105,055	97,764	1.2%	-6.9%
Vehicle registration and tag	2,259	234	2,100	2,100	0.0%	0.0%
Courier, UPS, Fedex-Overnight	493	314	700	700	0.0%	0.0%
Dues, Memberships & Subsc.	4,947	4,537	6,140	6,290	0.1%	2.4%
Transfers to Debt Service	185,746	218,280	217,376	217,376	2.8%	0.0%
Training & Education	46,173	49,952	60,300	58,235	0.7%	-3.4%
Liability Insurance	92,171	101,790	104,215	118,350	1.5%	13.6%
Fleet Maintenance	86,472	130,234	92,807	105,000	1.3%	13.1%
Fuels, Oils, Lubricants	58,795	64,357	70,000	80,000	1.0%	14.3%
Telephone/Internet/Beepers	34,212	43,565	48,365	50,000	0.6%	3.4%
Total Operating Costs	\$ 784,226	\$ 964,135	\$ 976,095	\$ 1,043,774	13.3%	6.9%
CAPITAL OUTLAY						
Vehicles	652,598	36,123	106,465	46,000	0.6%	-56.8%
Machinery & Equipment	200,771	216,480	14,780	32,255	0.4%	118.2%
Total Capital Outlay	\$ 853,369	\$ 252,603	\$ 121,245	\$ 78,255	1.0%	-35.5%
TOTAL EXPENSES	\$ 7,422,632	\$ 7,190,493	\$ 7,566,187	\$ 7,853,671	100.0%	3.8%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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	6.1%	0.0%
Officer - Detective	5	5	5	5	7.6%	0.0%
Officer - Motor	4	4	4	4	6.1%	0.0%
Officer - K9	2	2	2	2	3.0%	0.0%
Officer	23	24	24	25	37.9%	4.2%
Communications Supervisor	1	1	1	1	1.5%	0.0%
Dispatcher I	6	6	6	6	9.1%	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	56	57	57	58	87.9%	1.8%
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	6.1%	0.0%
Total of Part time employees	8	8	8	8	12.1%	0.0%
DEPARTMENT TOTAL	64	65	65	66	100.0%	1.5%

**POLICE DEPARTMENT- School Crossing Guards
Expenditure Detail**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Part Time Year Round	\$ 18,267	\$ 14,028	\$ 24,977	\$ 24,916	88.1%	-0.2%
Payroll Taxes	1,403	1,073	1,911	1,906	6.7%	-0.3%
Worker's Compensation	490	765	769	747	2.6%	-2.8%
<i>Total Personnel Costs :</i>	<i>\$ 20,160</i>	<i>\$ 15,866</i>	<i>\$ 27,657</i>	<i>\$ 27,569</i>	<i>97.5%</i>	<i>-0.3%</i>
OPERATING						
Uniforms	264	348	400	400	1.4%	0.0%
Other	57	-	300	300	1.1%	0.0%
<i>Total Operating Costs :</i>	<i>\$ 321</i>	<i>\$ 348</i>	<i>\$ 700</i>	<i>\$ 700</i>	<i>2.5%</i>	<i>0.0%</i>
TOTAL EXPENSES	\$ 20,481	\$ 16,214	\$ 28,357	\$ 28,269	100.0%	-0.3%

POLICE DEPARTMENT PERFORMANCE MEASURES

Indicator	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
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Outputs

Crime Index	800	787	801	806	775
Crime rate (per 1,000)	65	58	59	60	58
Number of arrests	450	470	568	716	720
Reported Traffic Accidents	500	573	521	480	450
Traffic/parking citations	5,500	4,136	2,036	4,466	5,000

Effectiveness

Average call response time (min.)	2:45	3:05	3:05	2:36	2:25
Clearance rate of Class I Crimes	20.00%	23.96%	25.60%	28.33%	30.00%

Efficiency

Expenditures per resident population	\$460.00	\$531.91	\$497.40	\$538.52	\$558.98
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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.

FY20-21 ACCOMPLISHMENTS

- Generated YTD 2342 Code Compliance Cases.
- Performed 2036 initial inspections.
- Performed 2379 follow-up Code Compliance inspections.

CODE COMPLIANCE DEPARTMENT

FY20-21 ACCOMPLISHMENTS(CONTINUED)

- Posted 380 courtesy door hangers, 163 civil infractions, 382 uniform civil violation tickets, 923 civil infractions, 32 summons to code compliance board.
- Issued 322 verbal courtesy notices.
- Productively collected, processed, printed and mailed 592 Business Tax renewals.
- As of 06/1/2021 all local business tax receipts were renewed and paid for.
- Successfully prosecuted 46 cases who were presented before the Code Enforcement Board, 23 Old Business and 47 New Business.
- Effectively operated within the Code Compliance Department while actively assisting the Building Department during departmental changes of personnel.
- Code Officer Quintero covered the zoning director while on leave, for zoning review/questions.
- Scheduled and performed 167 re-occupancy inspections.
- Performed 197 garage sale inspections.
- Assisted and worked with Police Department personnel on various Code Compliance Issues.

FY2021-22 Budget Highlights

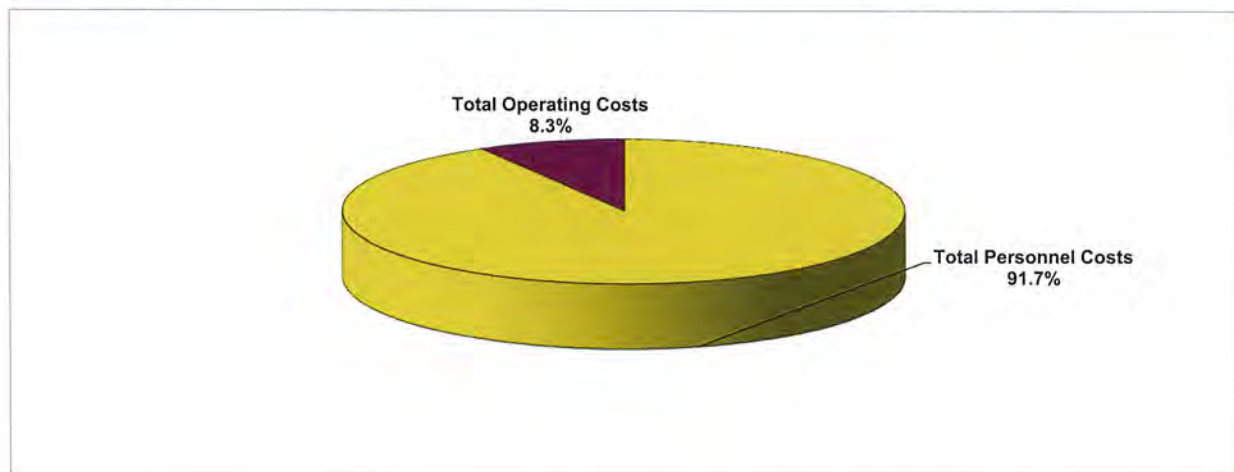
- Proposed budget is \$49,422 or 23.3% higher than FY2020/2021. Increase is mainly due to the additional of a .5 FTE to the department, as well as an increase in health insurance costs.

- Budget Summary:

Budgeted Revenues	\$ 145,000
Budgeted Expenditures	<u>\$ 261,431</u>
Net deficit of the Department	<u>\$(116,431)</u>

**CODE COMPLIANCE DEPARTMENT
Expenditure Detail**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 137,804	\$ 144,056	\$ 145,148	\$ 168,977	64.6%	16.4%
Payroll Taxes	10,455	10,739	11,104	12,927	4.9%	16.4%
Pension & Retirement	16,605	17,728	17,100	16,421	6.3%	-4.0%
Health Insurance	10,063	14,506	11,736	37,723	14.4%	221.4%
Workers' Compensation	1,864	4,638	4,354	3,380	1.3%	-22.4%
Total Personnel Costs	\$ 176,791	\$ 191,667	\$ 189,442	\$ 239,428	91.6%	26.4%
OPERATING						
Travel & Related Costs	1,017	974	500	500	0.2%	0.0%
Repairs and Maintenance	-	-	150	200	0.1%	33.3%
Uniforms	319	931	1,000	1,200	0.5%	20.0%
Rentals & Lease	600	1,000	2,000	2,000	0.8%	0.0%
Printing & Binding	500	500	500	500	0.2%	0.0%
Postage	332	381	400	400	0.2%	0.0%
Office Supplies	53	500	1,000	1,200	0.5%	20.0%
Operating Supplies	975	701	1,800	1,300	0.5%	-27.8%
Dues, Memberships & Subsc.	-	448	500	500	0.2%	0.0%
Training & Education	-	-	1,000	500	0.2%	-50.0%
Liability Insurance	4,176	4,541	3,976	4,662	1.8%	17.2%
Fleet Maintenance	4,770	1,965	6,400	5,700	2.2%	-10.9%
Telephone/Internet	2,550	2,752	3,341	3,341	1.3%	0.0%
Total Operating Costs	\$ 15,292	\$ 14,693	\$ 22,567	\$ 22,003	8.4%	-2.5%
TOTAL EXPENSES	\$ 192,083	\$ 206,360	\$ 212,009	\$ 261,431	100.0%	23.3%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Code Compliance Officers	2	2	2	2.5	92.6%	25.0%
B&C Director	0.2	0.2	0.2	0.2	7.4%	0.0%
B&C Supervisor	0.0	0.0	0.0	0.0	0.0%	0.0%
Total Full Time Employees	2.2	2.2	2.2	2.7	100.0%	22.7%
DEPARTMENT TOTAL	2.2	2.2	2.2	2.7	100.0%	22.7%

**CODE COMPLIANCE
PERFORMANCE MEASURES**

Indicator	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Actual	Goal
Outputs					
All Business Tax Licenses will be printed and Mailed by the day after Labor Day	9/18/2018	7/31/2019	8/12/2020	9/1/2021*	8/1/2021
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. **Due to delinquent customers who paid late fees.	Daily	Daily	Daily	Daily	Daily
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 the most innovative, highest quality technology-based services, in the most cost effective manner, and to facilitate the achievement of goals and objectives of each of the City's departments.

Information Technology

Goals

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

Objectives

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

Major Functions & Activities

Infrastructure

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

Information Technology

Major Functions & Activities (Continued)

Infrastructure (continued)

- Firewall configurations, intrusion detection, and network security
- VPN tunnel maintenance for secure communications with vendors
- Server installations and maintenance and scalability
- Domain administration and active directory maintenance
- User and group account maintenance and security
- Access control lists / permissions.
- System backups / replication
- Virtualization and imaging
- Network and Security policies / 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
- Write and maintain end user policies and procedures relating to software.
- Cisco routers and firewall security monitoring and updates

Information Technology

Major Functions & Activities (continued)

Support (continued)

- Installation, support, and end user training of
 - Microsoft Office software
 - Java / JRE
 - Naviline / iSeries and printer sessions
 - Outlook email
 - Vermont Systems Rec Trac
 - Optiview optical imaging migration to Laserfiche
 - Laserfiche document/scanning system
 - Acrobat Pro
 - Fore! Golf 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
- Cost analysis and comparisons with related services.
- Work with integration and infrastructure
- Maintain communications and communications security policy
- Wifi access point installation, security, and maintenance.
- Group Policy Objects
- 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
- MDT Mobile units for police department
- SQL Server for USA and BOSS ALPR

FY2020-21 Accomplishments

- Preparations and logistical move for remediation of City Hall
- Network reconfiguration to accommodate changes for MSPD move
- Police CAD software migration support with Medley and Loxia
- Increased server capacity and bandwidth for unplanned pandemic
- Network and computer preparations and changes to allow work-from-home.

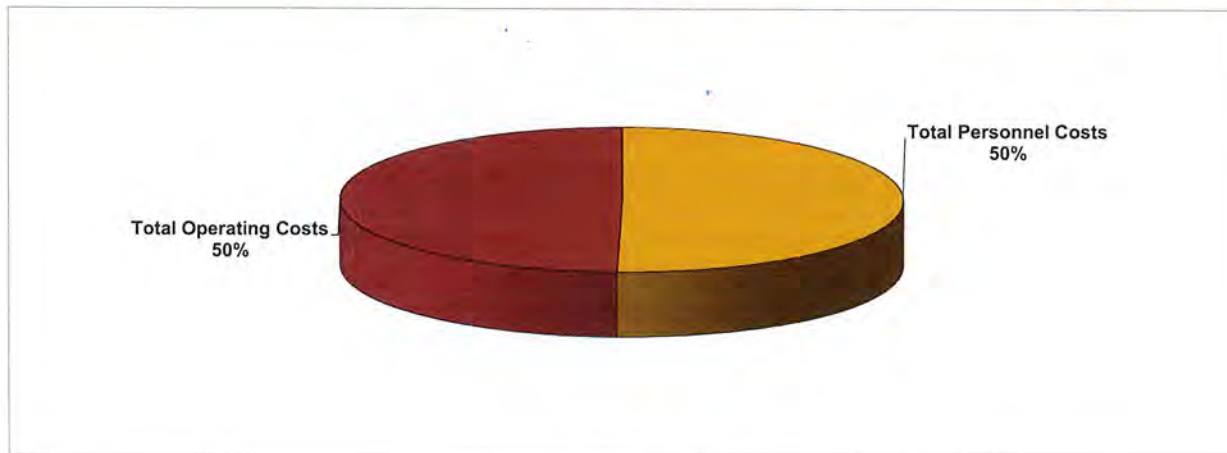
FY 2021-22 Budget Highlights

- Proposed budget is 16,633 or 4% lower than FY2020/2021.
- Budget Summary:

Budgeted Revenues	\$	-0-
Budgeted Expenditures		<u>\$392,831</u>
Net cost of Department		<u>\$392,831</u>

**INFORMATION TECHNOLOGY
Expenditure Detail**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 90,767	\$ 137,194	\$ 145,067	\$ 150,500	38.3%	3.7%
Part Time	25,826	1,169	-	-	0.0%	0.0%
Payroll Taxes	8,907	11,389	11,098	11,513	2.9%	3.7%
Pension & Retirement	10,874	16,975	17,091	14,626	3.7%	-14.4%
Health Insurance	8,238	15,520	19,084	20,594	5.2%	7.9%
Workers' Compensation	204	345	363	376	0.1%	3.7%
Total Personnel Costs	\$ 144,816	\$ 182,592	\$ 192,703	\$ 197,609	50.3%	2.5%
OPERATING						
Contractual Services	130,862	139,892	193,125	167,967	42.8%	-13.0%
Telephone/Internet	4,903	5,465	5,093	5,093	1.3%	0.0%
Repairs & Maintenance	10,419	4,268	5,810	9,705	2.5%	67.0%
Liability Insurance	2,868	3,469	3,468	3,667	0.9%	5.7%
Office Supplies	590	517	500	500	0.1%	0.0%
Operating Supplies	3,320	1,452	3,000	3,000	0.8%	0.0%
Dues, Memberships & Subsc.	1,450	826	1,090	1,090	0.3%	0.0%
Training & Education	-	1,893	4,675	4,200	1.1%	-10.2%
Total Operating Costs	\$ 154,412	\$ 157,782	\$ 216,761	\$ 195,222	49.7%	-9.9%
TOTAL EXPENSES	\$ 299,228	\$ 340,374	\$ 409,464	\$ 392,831	100.0%	-4.1%



Personnel Summary						
	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Information Technology Manager	1	1	1	1	50.0%	0.0%
Asst. I.T. Manager	1	-	1	1	50.0%	100.0%
Total of Full time employees	2	1	2	2	100.0%	0.0%
<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	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal	
Outputs						
Number of informal Help desk calls	172	675	422	922	500	
Daily average of web hits	556	682	1191	608	N/A	
Daily average of web visitors	292	284	976	432	N/A	
Users supported	112	128	130	126	<130	
PC's supported	112	142	137	140	<140	
HW Servers	20	10	10	14	<10	
Virtual Servers	13	18	18	11	>10	
Efficiency						
Number of Hardware support calls	16	22	37	180	<100	
Number of Software support calls	213	388	176	598	<500	
Number of phone related support calls	24	57	82	47	<60	
Number of trianing hours provided	60	130	20	20	>50	
Tech staff to End User ratio	45:1	42:1	65:1	42:1	42:1	
Number of website related tasks	26	240	34	27	<60	
Number of network related issues	65	47	77	28	<60	
Number of server related issues	21	15	33	42	<20	
SERVICE RELIABILITY						
SERVICE RELIABILITY	Current year downtime notes	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 GOAL
Email uptime	various problems stemming from failed updates	99.17%	99.64%	98.60%	96.60%	100.00%
File Services uptime	scheduled maintenance - weekends	99.90%	99.99%	91.80%	99.60%	100.00%
LaserFiche scan system	scheduled maintenance - weekends	99.90%	99.99%	91.80%	99.92%	100.00%
DNS	unscheduled maintenance - repairs	99.99%	99.99%	99.95%	98.60%	100.00%
DHCP	only maintenance	96.00%	98.63%	99.91%	99.20%	100.00%
Website	hosted outside	99.86%	99.72%	99.86%	99.97%	100.00%
Terminal Server	service is being replaced FY22	99.93%	99.17%	97.55%	96.80%	100.00%
DMS server	2021 DMS was down when not needed	99.99%	99.99%	13.86%	74.00%	100.00%
TrendMicro antivirus	2021 AV disabled by virus for 2 days	99.99%	99.99%	99.86%	99.45%	100.00%
Vermont Rectrac	Updates preparing for new version FY22	99.93%	99.99%	97.55%	98.60%	100.00%
Golfnow	downtime due to failed network	99.82%	99.17%	99.91%	99.17%	100.00%
MSPD-Mobile server	down for updates	99.58%	98.63%	99.86%	96.70%	100.00%
MSPD-SQL	down for monthly updates	99.58%	98.63%	99.86%	96.70%	100.00%
MSPD Domain Controller	down for monthly updates	98.63%	99.99%	99.86%	99.70%	100.00%



MIAMI SPRINGS PUBLIC WORKS DEPARTMENT MISSION STATEMENT

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

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

We are dedicated to our vision and core values.



Public Services - Administration Division

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

Goals

Continue to provide quality services and informative 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

Objectives

Establish better communication with staff at all levels

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

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

FY2020-21 Accomplishments

Cross- trained office personnel to provide uninterrupted support to all departments City wide

Consistently kept resident's response times within one day of their initial call for routine services

Received and responded to 1200 resident phone calls regarding various requests or services

Continued efforts in shopping for better pricing on good and services

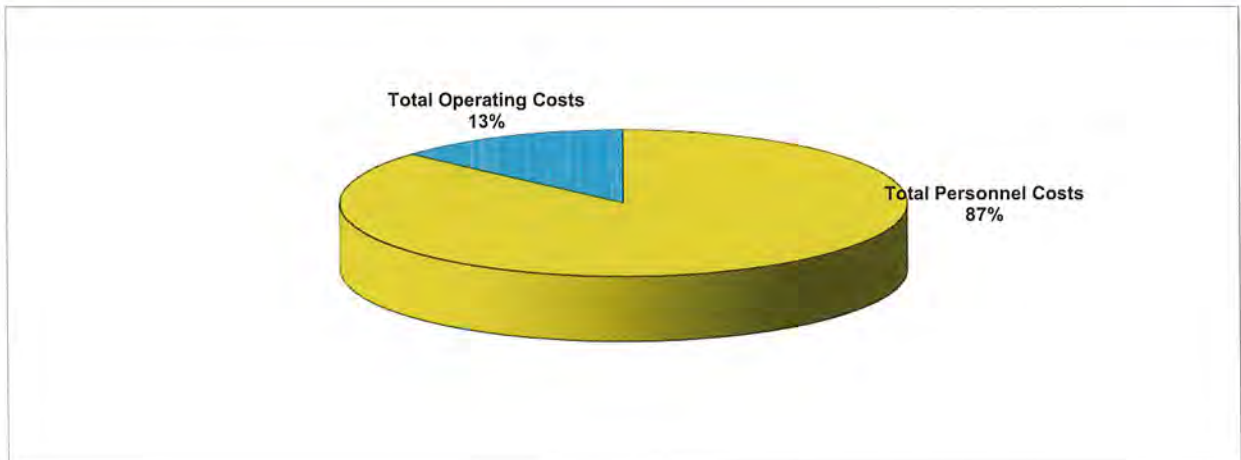
FY 2021-22 Budget Highlights

- The total Public Works budget for FY21-22 is \$2,231,078 or 10.3% lower than FY2020/2021 budget. Decrease is mainly due to the costs of city hall mold remediation during FY20-21.
- Administration budget is \$63,342 or 15.6% higher than FY20/21 due to the addition of a fulltime administrative staff to assist with public works customer service and other administrative functions.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$468,420</u>
Net cost of Department	<u>\$468,420</u>

PUBLIC SERVICES DEPARTMENT
Administration Division - Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 247,041	\$ 257,136	\$ 258,200	\$ 299,910	64.0%	16.2%
Part Time Year Round	-	-	-	-	0.0%	0.0%
Overtime	1,649	2,160	2,000	1,500	0.3%	-25.0%
Payroll Taxes	19,155	19,957	19,905	23,058	4.9%	15.8%
Pension & Retirement	24,178	19,508	18,454	29,146	6.2%	57.9%
Health Insurance	33,661	32,686	37,695	49,554	10.6%	31.5%
Workers' Compensation	1,251	1,986	2,066	2,399	0.5%	16.1%
Unemployment Compensation	-	305	-	-	0.0%	0.0%
Total Personnel Costs	\$ 326,935	\$ 333,738	\$ 338,320	\$ 405,567	86.6%	19.9%
OPERATING						
Travel & Related Costs	4,200	4,200	4,400	4,200	0.9%	-4.5%
Courier, UPS, Fedex	-	-	50	50	0.0%	0.0%
Utility Services	8,513	15,454	8,000	8,000	1.7%	0.0%
Repairs & Maintenance	-	3,115	1,000	1,000	0.2%	0.0%
Rentals & Lease	-	-	700	1,800	0.4%	157.1%
Printing & Binding	-	-	150	150	0.0%	0.0%
Postage	805	925	800	800	0.2%	0.0%
Office Supplies	4,797	6,137	4,000	4,000	0.9%	0.0%
Operating Supplies	5,131	7,302	9,000	8,000	1.7%	-11.1%
Fuels, Oils, Lubricants	4,549	2,085	1,500	1,000	0.2%	-33.3%
Dues, Memberships & Subsc.	-	-	600	300	0.1%	-50.0%
Training & Education	2,045	250	3,750	3,000	0.6%	-20.0%
Liability Insurance	23,247	24,498	22,611	23,303	5.0%	3.1%
Fleet Maintenance	3,211	6,860	2,700	2,700	0.6%	0.0%
Telephone/Internet	5,618	5,397	4,516	4,550	1.0%	0.8%
Total Operating Costs	\$ 62,116	\$ 76,223	\$ 63,777	\$ 62,853	13.4%	-1.4%
CAPITAL OUTLAY						
Machinery & Equipment	-	-	2,981	-	0.0%	0.0%
Total Capital Outlay	\$ -	\$ -	\$ 2,981	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 389,051	\$ 409,961	\$ 405,078	\$ 468,420	100.0%	15.6%



	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Public Works Director	1	1	1	1	16.7%	0.0%
Administrative Assistant I and II	1	1	1	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	5.0	6.0	100.0%	20.0%

PUBLIC WORKS-ADMINISTRATION PERFORMANCE MEASURES

Indicator	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
Outputs					
Regulatory mandates and permits in compliance	100%	100%	100%	100%	100%
Effectiveness					
Increase management skills trainings	65%	70%	85%	90%	100%

Public Services – Streets/Streetlights Division

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

Goals

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

Objectives

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

FY2020-21 Accomplishments

- Supervised the Milling & Paving at several locations City wide
- Repaired damaged sidewalks due to wear and root growth
- Added two crosswalks at Curtiss Parkway on Pinecrest and Morningside Drive
- Responded to a total of 1, 352 underground line location requests to mark for utilities on various projects City wide.

FY 2021-22 Budget Highlights

- Proposed budget is \$6,107 or 1.4% higher than FY2020/2021.
- Budget includes an increase in city-wide tree planting from \$25,000 in FY20-21 to \$50,000 for FY21-22.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$432,218</u>
Net cost of Department	<u>\$432,218</u>

PUBLIC SERVICES DEPARTMENT
Streets & Streetlights Division - Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 114,063	\$ 138,135	\$ 104,429	\$ 120,896	28.0%	15.8%
Overtime	1,087	2,226	2,000	2,000	0.5%	0.0%
Payroll Taxes	8,821	10,734	8,142	9,402	2.2%	15.5%
Pension & Retirement	10,788	16,995	12,303	11,749	2.7%	-4.5%
Health Insurance	25,875	32,935	27,865	34,356	7.9%	23.3%
Workers' Compensation	3,376	6,156	4,699	3,869	0.9%	-17.7%
Total Personnel Costs	\$ 164,010	\$ 207,181	\$ 159,438	\$ 182,271	42.2%	14.3%
OPERATING						
Contractual services	42,040	45,757	50,000	50,000	11.6%	0.0%
Utility Services	147,416	142,229	147,500	147,500	34.1%	0.0%
Repairs & Maintenance	12,541	7,472	15,000	15,000	3.5%	0.0%
Operating Supplies	10,462	13,091	15,000	15,000	3.5%	0.0%
Liability Insurance	2,710	2,907	2,131	2,447	0.6%	14.8%
Fuels, Oils, Lubricants	8,267	7,188	3,000	4,000	0.9%	33.3%
Fleet Maintenance	16,929	22,701	13,000	16,000	3.7%	23.1%
Total Operating Costs	\$ 240,365	\$ 241,345	\$ 245,631	\$ 249,947	57.8%	1.8%
CAPITAL OUTLAY						
Improvements Other than Bldg	2,875	19,174	21,042	-	0.0%	-100.0%
Total Capital Outlay	\$ 2,875	\$ 19,174	\$ 21,042	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 407,250	\$ 467,700	\$ 426,111	\$ 432,218	100.0%	1.4%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Equipment Operator	1	1	-	-	33.3%	0.0%
Heavy Equipment Operator	1	1	0	0	0.0%	#DIV/0!
Maintenance Worker I	1	1	3	3	100.0%	0.0%
Total Full Time Employees	3	3	3	3	100.0%	0.0%
DIVISION TOTAL	3	3	3	3	100.0%	0.0%

**PUBLIC WORKS-STREETS/SIDEWALKS
PERFORMANCE MEASURES**

Indicator	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
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Outputs

Linear feet of underground streetlight wire replaced	1000 lf	40 lf	1500 lf	2,960	0
Square footage of sidewalk replaced	2343 sf	12,469 sf	7,500 sf	570 sf	1 mile

Public Services – Public Properties

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

Goals

Provide essential services to the residents without interruptions

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

Maintain a properly pruned and lifted street tree canopy.

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

Objectives

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

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

FY2020-21 Accomplishments

Cross trained staff to work other departments for greater efficiency

Continued our commitment in keeping the City clean and landscape maintained

Successfully earned the Tree City USA and Growth Award

Continue to successfully meet all expectations from the Residents and City staff regarding all work order requests

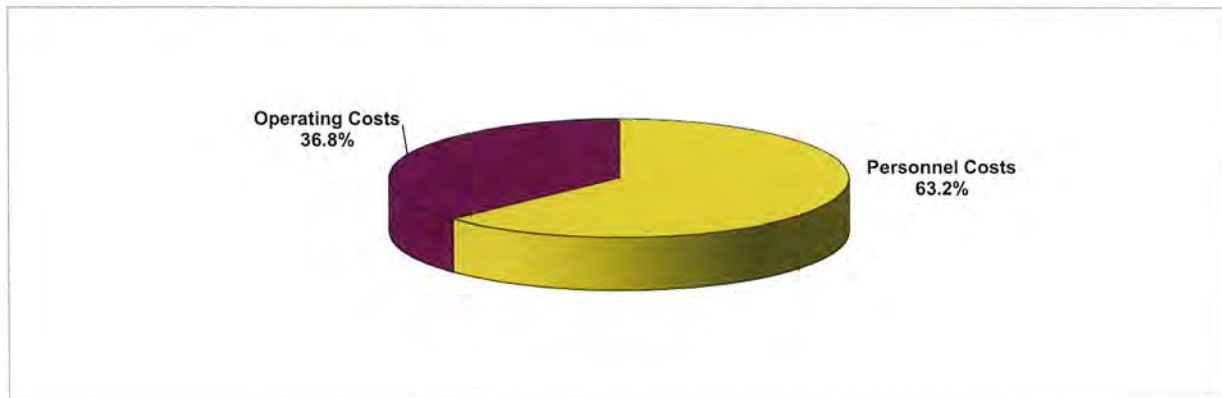
FY 2021-22 Budget Highlights

- Proposed budget is \$13,799 or 1.5% lower than FY2020/2021.
- Budget includes \$100,000 for city-wide tree trimming,
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$896,526</u>
Net cost of Department	<u>\$896,526</u>

PUBLIC SERVICES DEPARTMENT
Public Properties Division - Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 284,402	\$ 292,911	\$ 380,642	\$ 368,871	41.1%	-3.1%
Overtime	4,681	1,566	2,000	3,500	0.4%	75.0%
Payroll Taxes	21,811	21,971	29,272	28,486	3.2%	-2.7%
Pension & Retirement	33,968	35,806	44,845	35,847	4.0%	-20.1%
Health Insurance	79,711	81,051	113,388	114,800	12.8%	1.2%
Workers' Compensation	7,961	13,928	17,127	11,804	1.3%	-31.1%
Total Personnel Costs	\$432,534	\$447,233	\$587,274	\$563,308	62.8%	-4.1%
OPERATING						
Contractual Services	171,418	202,105	104,500	104,500	11.7%	0.0%
Utility Services	84,337	88,773	70,000	70,000	7.8%	0.0%
Rentals and Leases	-	-	300	300	0.0%	0.0%
Fuels, Oils, Lubricants	9,871	8,329	6,000	6,000	0.7%	0.0%
Operating Supplies	16,305	34,449	35,000	35,000	3.9%	0.0%
Repairs and Maintenance	6,794	6,933	15,000	12,500	1.4%	-16.7%
Transfer to Debt Service	-	5,414	5,279	5,279	0.6%	0.0%
Liability Insurance	27,893	31,009	49,672	60,539	6.8%	21.9%
Fleet Maintenance	43,051	46,098	31,000	32,000	3.6%	3.2%
Telephone/Internet	7,121	8,907	6,300	7,100	0.8%	12.7%
Total Operating Costs	\$ 366,790	\$ 432,017	\$ 323,051	\$ 333,218	37.2%	3.1%
CAPITAL OUTLAY						
Improvements Other than Bldg	6,722	-	5,000	-	0.0%	0.0%
Machinery & Equipment	11,718	-	-	-	0.0%	0.0%
Total Capital Outlay	\$ 18,440	\$ -	\$ 5,000	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 817,764	\$ 879,250	\$ 915,325	\$ 896,526	100.0%	-2.1%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Equipment Operator	0	0	0	0	0.0%	0.0%
Maintenance Worker I, II	10	12	12	12	100.0%	0.0%
Total Full Time Employees	10	12	12	12	100.0%	0.0%
DIVISION TOTAL	10	12	12	12	100.0%	0.0%

PUBLIC PROPERTIES DEPARTMENT PERFORMANCE MEASURES

Indicator	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
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Outputs

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

Effectiveness

Increase training hours	50%	50%	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.

FY 2020-21 Accomplishments

- Provided constant and continuous service to all City facilities without interruption keeping COVID recommended guidelines
- Added waterproof coating to various roofs City wide including Golf and Country Club facilities to extend roof life
- Provided support and managed re-opening of City Hall post Mold Remediation transitioning all departments in a swift and timely manner.

FY 2021-22 Budget Highlights

- Proposed budget is \$312,424 or 79% lower than FY2020/2021. Decrease is due to the City Hall mold remediation costs incurred in FY20/21.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$393,914</u>
Net cost of Department	<u>\$393,914</u>

PUBLIC SERVICES DEPARTMENT
Building Maintenance Division - Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 77,907	\$ 80,752	\$ 82,256	\$ 88,740	22.5%	7.9%
Overtime	3,029	2,983	3,500	3,500	0.9%	0.0%
Payroll Taxes	6,111	6,306	6,560	7,056	1.8%	7.6%
Pension & Retirement	9,206	10,092	9,691	8,624	2.2%	-11.0%
Health Insurance	15,683	16,597	18,730	19,776	5.0%	5.6%
Workers' Compensation	1,586	2,628	3,701	2,840	0.7%	-23.3%
Total Personnel Costs	\$ 113,522	\$ 119,358	\$ 124,438	\$ 130,535	33.1%	4.9%
OPERATING						
Transfers to Debt Service	0	49,185	47,932	47,932	12.2%	0.0%
Contractual Services	62,670	77,342	78,000	80,000	20.3%	2.6%
Utility Services	309	287	150	150	0.0%	0.0%
Repairs & Maintenance	117,517	483,500	445,139	125,000	31.7%	-71.9%
Rentals & Lease	-	-	500	-	0.0%	-100.0%
Fuels, Oils, Lubricants	1,177	728	1,000	1,000	0.3%	0.0%
Operating Supplies	4,042	4,842	5,000	5,000	1.3%	0.0%
Liability Insurance	1,536	1,741	1,679	1,796	0.5%	7.0%
Fleet Maintenance	1,525	486	2,000	2,000	0.5%	0.0%
Telephone/Internet	-	-	500	500	0.1%	0.0%
Total Operating Costs	\$ 188,776	\$ 618,111	\$ 581,900	\$ 263,378	66.9%	-54.7%
TOTAL EXPENSES	\$ 302,298	\$ 737,469	\$ 706,338	\$ 393,914	100.0%	-44.2%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Building Maintenance Specialist II	1	1	1	1	100.0%	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	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
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Outputs

Reduce energy and utility costs by	70%	70%	85%	85%	85%
Regular Maintenance of Irrigation system (City-wide)	100%	100%	100%	100%	100%
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

Reduce vehicle down time by performing complex in-house repairs.

Maintain fleet parts and tire inventory at an optimal level.

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

FY 2020-21 Accomplishments

Our fleet staff was able to save the city budget approximately 50 thousand dollars in repairs this year on three Sanitation garbage trucks requiring replacement of major parts and welding.

Our fleet staff has worked with our procurement department in reducing costs of repairs recommending new vendors and product lines.

Reduced service times to our separate departments

FY 2021-22 Budget Highlights

- Proposed budget is \$40,000 or 2.6% higher than FY2020/2021.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$40,000</u>
Net cost of Department	<u>\$40,000</u>

PUBLIC SERVICES DEPARTMENT
Fleet Maintenance Division - Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
OPERATING						
Contractual Services	16,381	27,029	30,000	30,000	75.0%	0.0%
Repairs & Maintenance	-	1,899	-	-	0.0%	0.0%
Fuels, Oils, Lubricants	1,026	769	1,000	1,000	2.5%	0.0%
Operating Supplies	8,575	27,111	5,000	6,000	15.0%	20.0%
Liability Insurance	3,222	-	-	-	0.0%	0.0%
Fleet Maintenance	2,391	4,672	3,000	3,000	7.5%	0.0%
<i>Total Operating Costs</i>	\$ 31,595	\$ 61,480	\$ 39,000	\$ 40,000	100.0%	2.6%
CAPITAL OUTLAY						
Machinery & Equipment		5,156	-	-	0.0%	0.0%
<i>Total Capital Outlay</i>	\$ -	\$ 5,156	\$ -	\$ -	0.0%	#DIV/0!
TOTAL EXPENSES	\$ 31,595	\$ 66,636	\$ 39,000	\$ 40,000	100.0%	2.6%

FLEET MAINTENANCE DEPARTMENT PERFORMANCE MEASURES

Indicator	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 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%	95%	100%	100%	100%

Effectiveness

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

Parks and Recreation Department

Mission Statement

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

Parks and Recreation - Administration

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

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

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

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

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

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

Goals

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

Objectives

- Conduct cooperative youth and adult sports programs including but not limited to soccer, basketball, baseball, football (tackle) and flag football.
- Provide additional “non-athletic” youth, adult, senior programs and increase participation in 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 15%
- Enhance our Summer Camp and After School Programs
- Implement a Bike/Golf Cart Parade during the Holidays

Parks and Recreation - Administration

2020-21 Accomplishments

- Provided various virtual programs for our residents
- Work together with FEMA and other organizations to provide COVID-19 vaccines to the community.
- Coordinate food distribution site at the Community Center.

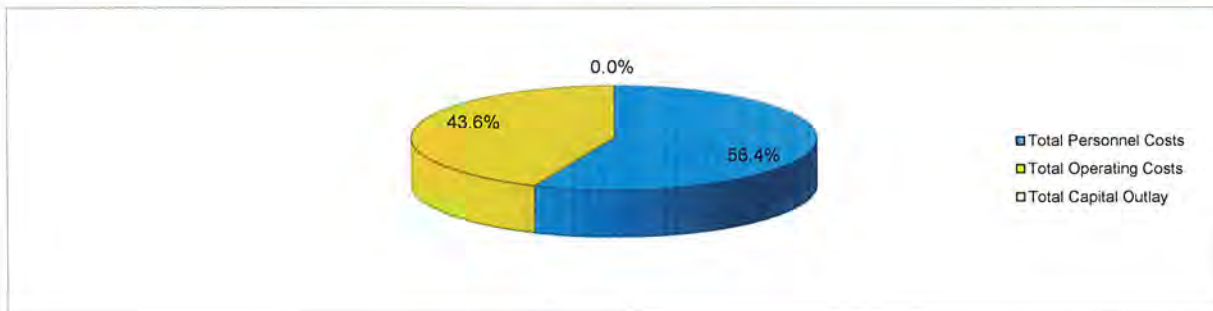
FY 2021-22 Budget Highlights

- The total Recreation budget for FY 21-22 is \$2,613,826 which is \$134,484 or 5.4% higher than the FY20-21 budget.
- Proposed Administration budget is \$35,418 or 2.3% higher than FY2020/2021.
- Increase is due to the increase in the State's minimum wage to \$10 per hour for all part time staff as well as the increase in health insurance costs and increase due to the 3% COLA for staff.
- For FY2021-22, we will be requesting a five year Capital Lease/Note for improvements at a total cost of \$105,000 The budget impact of this lease is \$22,693 for FY21-22. Improvements includes: \$80,000 to paint the community center, and \$25,000 for a new F150 pickup truck.
- Budget Summary:

Budgeted Revenues	\$ 342,950
Budgeted Expenditures	<u>\$1,578,864</u>
Net cost of Department	<u>\$1,235,914</u>
- The Pelican Playhouse will receive an increase in their annual subsidy of \$2,600 for a total of \$31,600 for FY21-22.

RECREATION DEPARTMENT
Administration Division - Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 320,241	\$ 356,829	\$ 358,268	\$ 346,890	22.0%	-3.2%
Part Time Year Round	180,510	224,047	207,495	240,000	15.2%	15.7%
Overtime	22,765	20,173	10,000	10,000	0.6%	0.0%
Seasonal Emp	113,242	57,767	120,000	130,000	8.2%	8.3%
Payroll Taxes	48,607	50,267	51,566	55,607	3.5%	7.8%
Pension & Retirement	29,869	41,460	39,652	33,711	2.1%	-15.0%
Health Insurance	51,467	55,518	61,310	64,670	4.1%	5.5%
Workers' Compensation	5,558	8,771	8,301	9,711	0.6%	17.0%
Unemployment Compensation Tax	-	4,604	-	-	0.0%	0.0%
Total Personnel Costs	\$ 772,259	\$ 819,436	\$ 856,592	\$ 890,589	56.4%	4.0%
OPERATING						
Professional Services	-	-	1,500	1,500	0.1%	0.0%
Contractual Services	76,581	96,552	83,884	72,960	4.6%	-13.0%
Officials/Referees	32,857	19,559	37,500	37,500	2.4%	0.0%
Travel & Related Costs	3,858	3,600	3,600	3,600	0.2%	0.0%
Utility Services	123,776	101,852	104,400	104,400	6.2%	0.0%
Repairs & Maintenance	33,971	48,901	42,131	44,101	2.8%	4.7%
Rentals & Lease	2,442	4,840	3,288	4,728	0.3%	43.8%
Printing & Binding	1,215	304	2,500	2,500	0.2%	0.0%
Promotions & recreational activities	94,939	59,267	111,000	129,750	8.2%	16.9%
Uniforms	1,830	2,441	2,500	2,500	0.2%	0.0%
Office Supplies	2,194	1,587	2,500	2,500	0.2%	0.0%
Operating Supplies	52,685	41,674	55,645	56,485	3.6%	1.5%
Postage	133	153	200	200	0.0%	0.0%
Uniforms-Basketball/Football	8,479	5,750	33,635	19,885	1.3%	-40.9%
Dues, Memberships & Subsc.	1,249	1,471	1,500	1,500	0.1%	0.0%
Pelican Playhouse Costs	29,717	29,888	33,250	35,850	2.3%	7.8%
Training & Education	1,319	15	3,000	3,000	0.2%	0.0%
Liability Insurance	77,572	87,750	91,694	104,767	6.6%	14.3%
Fleet Maintenance	12,431	15,916	8,500	8,500	0.5%	0.0%
Fuels, Oils, Lubricants	3,965	2,637	2,000	2,000	0.1%	0.0%
Transfers to Debt Service Fund	-	17,442	16,998	39,691	2.5%	0.0%
Telephone/Internet	10,410	12,565	10,358	10,358	0.7%	0.0%
Total Operating Costs	\$ 571,623	\$ 554,164	\$ 651,583	\$ 688,275	43.6%	5.6%
CAPITAL OUTLAY						
Machinery & Equipment	-	77,442	19,281	-	0.0%	-100.0%
Total Capital Outlay	\$ -	\$ 77,442	\$ 19,281	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 1,343,882	\$ 1,451,042	\$ 1,527,456	\$ 1,578,864	100.0%	3.4%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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
- Host Events quarterly at the Aquatic Center
- Offer fitness water classes for our pool patrons

FY2020-21 Accomplishments

- Partnered up with a Yoga vendor and Implemented a Yoga program at the Aquatic Center.
- Implemented a Water Safety Instructors Certification Course for our Lifeguards

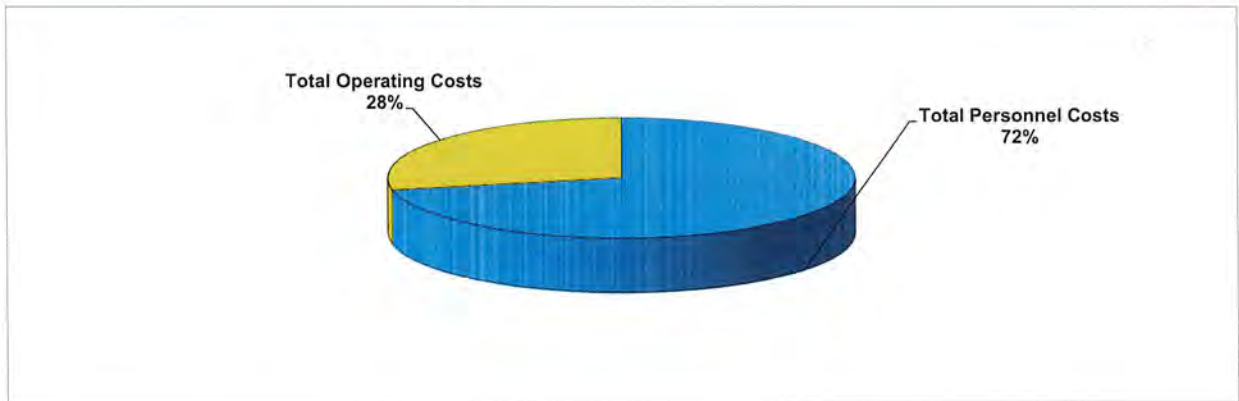
FY 2021-22 Budget Highlights

- Proposed pool budget is \$13,680 or 2.3% higher than the FY20-21.
- Increase is due to the increase in the State's minimum wage to \$10 per hour for all part time staff as well as the increase in health insurance costs and increase due to the 3% COLA for staff.
- Budget Summary:

Budgeted Revenues	\$141,500
Budgeted Expenditures	<u>\$610,144</u>
Net cost of Department	<u>\$468,644</u>

RECREATION DEPARTMENT
Aquatics Division - Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	138,838	92,193	91,446	93,639	15.3%	2.4%
Part Time Year Round	207,913	165,308	255,100	274,000	44.9%	7.4%
Overtime	8,672	5,148	2,500	2,500	0.4%	0.0%
Payroll Taxes	26,743	20,467	27,077	28,316	4.6%	4.6%
Pension & Retirement	15,984	11,161	10,774	9,100	1.5%	-15.5%
Health Insurance	23,588	16,542	18,679	24,267	4.0%	29.9%
Workers' Compensation	4,863	7,167	7,029	5,515	0.9%	-21.5%
Total Personnel Costs	\$ 426,601	\$ 317,986	\$ 412,605	\$ 437,337	71.7%	6.0%
OPERATING						
Contractual Services	47,896	33,926	56,000	59,080	9.7%	5.5%
Utility Services	33,571	26,924	38,804	38,804	6.4%	0.0%
Repairs & Maintenance	8,243	35,479	18,952	14,982	2.5%	-20.9%
Rentals & Lease	3,838	4,400	4,500	4,500	0.7%	0.0%
Uniforms	3,459	2,059	5,000	5,000	0.8%	0.0%
Operating Supplies	31,932	28,543	39,840	39,000	6.4%	-2.1%
Dues, Memberships & Subsc.	1,010	824	1,000	1,000	0.2%	0.0%
Training & Education	556	450	3,000	3,000	0.5%	0.0%
Liability Insurance	7,092	7,622	7,173	7,441	1.2%	3.7%
Total Operating Costs	\$ 137,597	\$ 140,227	\$ 174,269	\$ 172,807	28.3%	-0.8%
CAPITAL OUTLAY						
Improvements Other than Bldg	-	-	14,400	-	0.0%	-100.0%
Total Capital Outlay	\$ -	\$ -	\$ 14,400	\$ -	0.0%	0.0%
TOTAL EXPENSES	\$ 564,198	\$ 458,213	\$ 601,274	\$ 610,144	100.0%	1.5%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Aquatics Supervisor	1	1	1	1	50.0%	0.0%
Aquatic Coordinator/Specialist	2	1	1	1	50.0%	0.0%
Total Full-time employees	3	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	3	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..

FY2020-21 Accomplishments

- Hosted High School Districts and Regional Tournament.
- Worked together with Manny Fabian to provide a safe playing environment during the pandemic

FY 2021-22 Budget Highlights

- Proposed tennis budget is approx. the same as FY20-21.
- Budget includes \$20,000 for the resurfacing of two tennis courts.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$42,400</u>
Net cost of Department	<u>\$42,400</u>

RECREATION DEPARTMENT
Tennis Division - Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
OPERATING						
Contractual Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	35.4%	0.0%
Utility Services	3,099	2,361	3,382	3,400	8.0%	0.5%
Repairs & Maintenance		-	2,000	2,000	4.7%	0.0%
Operating Supplies	2,254	-	2,000	2,000	4.7%	0.0%
<i>Total Operating Costs</i>	\$ 20,353	\$ 17,361	\$ 22,382	\$ 22,400	52.8%	0.1%
CAPITAL OUTLAY						
Improvements Other than Bldg	18,805	15,950	20,000	20,000	47.2%	0.0%
<i>Total Capital Outlay</i>	\$ 18,805	\$ 15,950	\$ 20,000	\$ 20,000	47.2%	0.0%
TOTAL EXPENSES	\$ 39,158	\$ 33,311	\$ 42,382	\$ 42,400	100.0%	0.0%

Recreation – Parks Maintenance

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

Goals

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

Objectives

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

FY2020-21 Accomplishments

- Renovated all the baseball fields at Peavy Dove
- Renovated Prince North Baseball Field
- Repaired the Drainage issue at Prince South
- Implemented a new field maintenance contract with Brightview, Inc.

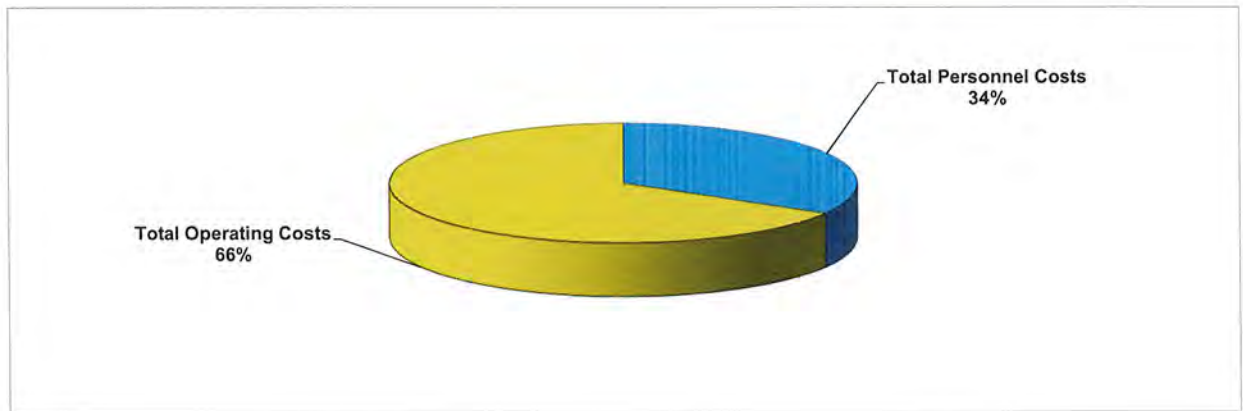
FY 2021-22 Budget Highlights

- Proposed budget is \$85,368 or 28.8% higher than FY2020/21
- Budget includes additional part time staff to assist in field maintenance.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	<u>\$382,418</u>
Net cost of Department	<u>\$382,418</u>

RECREATION DEPARTMENT
Parks Maintenance Division - Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Salaries	\$ 37,490	\$ 42,890	\$ 43,525	\$ 44,801	11.7%	2.9%
Part Time Labor				60,000	15.7%	0.0%
Payroll Taxes	3,283	2,867	3,330	8,017	2.1%	140.8%
Pension & Retirement	4,341	5,213	5,010	4,257	1.1%	-15.0%
Health Insurance	7,824	8,259	9,324	9,838	2.6%	5.5%
Workers' Compensation	482	1,271	1,276	1,402	0.4%	9.8%
Total Personnel Costs	\$ 53,420	\$ 60,500	\$ 62,465	\$ 128,314	33.6%	105.4%
OPERATING						
Repairs & Maintenance	\$ 13,228	\$ 19,834	\$ 31,897	\$ 28,217	7.4%	-11.5%
Rentals & Lease	-	-	1,000	1,000	0.3%	0.0%
Operating Supplies	18,889	25,081	40,000	40,000	10.5%	0.0%
Liability Insurance	720	897	868	887	0.2%	2.1%
Fuels, Oils, Lubricant	-	-	-	-	0.0%	0.0%
Contractual Services	172,315	172,568	172,000	184,000	48.1%	7.0%
Total Operating Costs	\$ 205,152	\$ 218,380	\$ 245,765	\$ 254,104	66.4%	3.4%
TOTAL EXPENSES	\$ 258,572	\$ 278,880	\$ 308,230	\$ 382,418	100.0%	24.1%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
Outputs					
Increase participants in co-sponsored athletic programs by 5%	Yes	Yes	Yes	No*	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	Yes	No *	No*	Yes
Sponsor "career day" during our summer program	No	No	No *	No*	Yes
Increase Teen Basketball League	Yes	Yes	Yes	No	Yes
Increase Summer Basketball Camp	Yes	No	No *	No*	Yes
Increase number of Youth Basketball Program Participants by 10%	Yes	Yes	Yes	No	Yes
Develop New Programming -Camper Swim Lessons (Increase by 10%)	Yes	Yes	No *	No*	Yes
Develop New Programming -C.I.T. (Increase by 10%)	Yes	Yes	No*	No*	Yes
Increase Teen Program participation by 5%	No	No	No	No*	Yes
Sustain the registration for Get-Fit Program/Summer Camp	Yes	Yes	No *	No*	Yes
Increase participation in our 5K's by 5%	Yes	No	Yes	No	Yes
Increase Special Events Attendance	Yes	Yes	Yes	No*	Yes
Increase our Wreck Camp Out Event by 10%	N/A	N/A	Yes	Yes	Yes
Implement a Toy Drive in conjunction with our Holiday Event	N/A	N/A	Yes	No*	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.

As the pandemic slowly comes to a halt, it is our responsibility to keep on providing top of the line service with our core values both on and off the course.

In times like these filled with uncertainty, 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 2020-21 Accomplishments

- Successfully navigated all Covid-19 restrictions and showed profit for the first 6 months of the fiscal year since 1997.

FY 2021-22 Budget Highlights

- Proposed budget is \$17,925 or 5.7% higher than the FY2020-21 budget. Increase is mainly due to the increase in State minimum wage to \$10/ hour for all part time employees, as \$97,850 for roof replacement project funded with ARPA grant.

- Budget Summary:

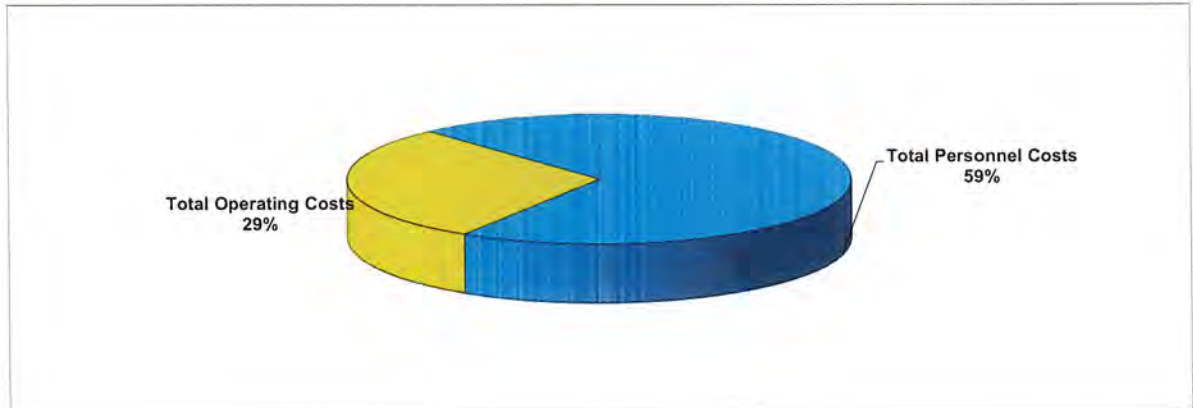
Budgeted Revenues	\$2,306,098 (projected 40,000 rounds)
Budgeted Expenditures	<u>\$2,206,187</u>
Net surplus of Department	<u>\$ 99,911</u>

GOLF COURSE FUND
Golf Course Administration- Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
OPERATING						
Utility Services	\$ 3,724	\$ -		-	0.0%	0.0%
Liability Insurance	11,064	12,350	11,068	11,456	100.0%	3.5%
<i>Total Operating Costs</i>	\$ 14,788	\$ 12,350	\$ 11,068	\$ 11,456	100.0%	3.5%

GOLF COURSE FUND
Golf Course Pro Shop Operations- Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 178,570	\$ 194,289	\$ 213,304	\$ 181,262	21.8%	-15.0%
Part Time Employees	160,166	122,504	142,745	223,122	26.8%	56.3%
Payroll Taxes	25,901	24,206	27,238	30,935	3.7%	13.6%
Pension & Retirement	20,948	23,749	23,306	19,864	2.4%	-14.8%
Health Insurance	18,199	24,668	28,568	29,849	3.6%	4.5%
Workers' Compensation	3,024	5,194	5,341	6,066	0.7%	13.6%
Unemployment Taxes	-	2,437	-	-	0.0%	0.0%
Total Personnel Costs	\$ 406,808	\$ 397,047	\$ 440,502	\$ 491,098	59.0%	11.5%
OPERATING						
Professional Services	192,532	3,092	3,000	3,000	0.4%	0.0%
Contractual Services	1,334	-	-	-	0.0%	0.0%
Merchandise	210,934	57,502	60,000	75,000	9.0%	25.0%
Utilities	40,739	31,891	16,600	16,600	2.0%	0.0%
Telephone/Internet	13,707	13,943	12,200	12,200	1.5%	0.0%
Repairs & Maintenance	444	6,561	10,000	10,000	1.2%	0.0%
Rentals & Lease	54,033	66,056	60,000	60,000	7.2%	0.0%
Printing & Binding	3,105	4,485	4,000	4,000	0.5%	0.0%
Advertising & Promotions	42,940	51,155	20,000	5,000	0.6%	-75.0%
Postage	194	191	150	150	0.0%	0.0%
Credit Card Fees	43,876	40,997	30,000	30,000	3.6%	0.0%
Range	7,924	1,324	1,000	1,000	0.1%	0.0%
Office Supplies	393	1,140	2,000	2,000	0.2%	0.0%
Operating Supplies	13,169	9,613	4,000	4,000	0.5%	0.0%
Dues, Memberships & Subsc.	2,895	2,316	1,500	1,500	0.2%	0.0%
Liability Insurance	17,136	19,918	17,007	19,641	2.4%	15.5%
Total Operating Costs	\$ 645,355	\$ 310,184	\$ 241,457	\$ 244,091	29.3%	1.1%
CAPITAL OUTLAY						
Improvements O/T Bldgs	4,103	5,169	-	97,850	11.7%	-100.0%
Machinery & Equipment	3,005	11,457	2,981	-	0.0%	-100.0%
Total Capital Outlay	\$ 7,108	\$ 16,626	\$ 2,981	\$ 97,850	11.7%	3182.5%
TOTAL EXPENSES	\$ 1,059,271	\$ 723,857	\$ 684,940	\$ 833,039	100.0%	21.6%

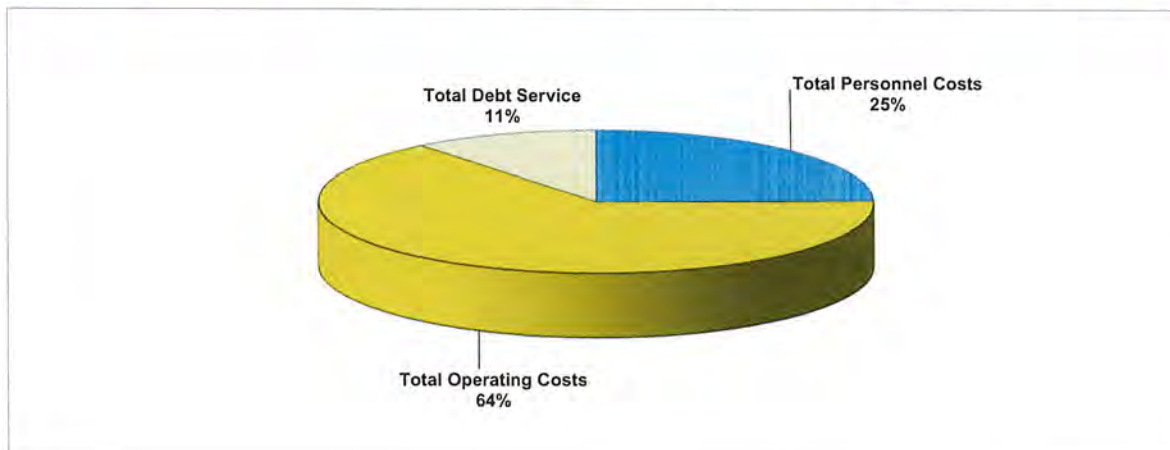


Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 213,142	\$ 230,649	\$ 234,158	\$ 243,948	17.9%	4.2%
Payroll Taxes	15,920	17,080	17,913	18,662	1.4%	4.2%
Pension & Retirement	25,580	28,358	27,587	23,707	1.7%	-14.1%
Health Insurance	36,910	38,265	42,635	44,974	3.3%	5.5%
Workers' Compensation	3,613	5,835	5,854	6,099	0.4%	4.2%
Total Personnel Costs	\$ 295,165	\$ 320,187	\$ 328,147	\$ 337,390	24.8%	2.8%
OPERATING						
Professional Services	14,445	12,962	20,000	20,000	1.5%	0.0%
Contractual Services	333,819	372,890	442,725	400,000	29.4%	-9.7%
Telephone	783	1,392	400	400	0.0%	0.0%
Utilities	39,164	37,486	37,000	37,000	2.7%	0.0%
Repairs & Maintenance	102,050	99,611	104,800	104,800	7.7%	0.0%
Rentals and leases	7,081	9,050	12,000	12,000	0.9%	0.0%
Fuels, Oils, Lubricants	42,410	31,451	58,549	50,000	3.7%	-14.6%
Operating Supplies	232,162	246,766	223,150	233,000	17.1%	4.4%
Dues, Memberships & Subsc.	812	610	900	900	0.1%	0.0%
Uniform	941	994	2,000	2,000	0.1%	0.0%
Education and training	5,059	50	1,500	1,500	0.1%	0.0%
Transfer to Debt Service Fund	137,147	148,530	148,154	148,154	10.9%	0.0%
Liability insurance	15,468	18,003	12,929	14,548	1.1%	12.5%
Total Operating Costs	\$ 931,341	\$ 979,795	\$ 1,064,107	\$ 1,024,302	75.2%	-3.7%
CAPITAL OUTLAY						
Improvements O/T Buildings	-	20,270	-	-	0.0%	0.0%
Machinery & Equipment	812,930	22,465	-	-	0.0%	0.0%
Total Capital Outlay	\$ 812,930	\$ 42,735	\$ -	\$ -	0.0%	#DIV/0!
TOTAL EXPENSES	\$ 2,039,436	\$ 1,342,717	\$ 1,392,254	\$ 1,361,691	100.0%	-2.2%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Golf Maintenance Manager	1	1	1	1	25.0%	0.0%
Golf Maintenance Foreman	1	1	1	1	25.0%	0.0%
Golf Maintenance Mechanic	1	1	1	1	25.0%	0.0%
Golf Maintenance	1	1	1	1	25.0%	0.0%
Total Full-time employees	4	4	4	4	100.0%	0.0%
FUND TOTAL	4	4	4	4	100.0%	0.0%

MIAMI SPRINGS GOLF AND COUNTRY CLUB PERFORMANCE MEASURES

Indicator	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
Outputs					
Number of rounds played	33,626	42,773	39,876	38,715	39,000
Range revenue per player	\$10.37	\$11.36	\$6.37	\$7.35	\$8.00
Number of memberships sold	40	188	182	324	40
Membership revenue	\$59,496	\$88,085	\$69,500	\$95,000	\$95,000
Total revenues	\$1,408,010	\$1,546,999	\$1,219,350	\$2,012,668	\$2,000,000
Pro shop revenue per player	\$5.01	\$5.53	\$1.98	\$2.52	\$5.00
Effectiveness					
Increase number of rounds played	Yes	Yes	NO	No	NO
Increase number of memberships sold	Yes	Yes	No	Yes	NO
Efficiency					
Maintenance cost per acre 220	\$5,900	\$5,336	\$4,826	\$4,400	\$4,400

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 2021-22 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>\$ 1,621,994</u>
Net cost of Department	<u>\$ 1,621,994</u>

NON-DEPARTMENTAL ACCOUNTS
Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
OPERATING						
Operating Supplies-COVID Vaccination	\$ -	\$ -	\$ 10,851	-	0.0%	0.0%
Bank Fees & Bad Debt	541,411	279,542	-	-	0.0%	0.0%
<i>Total Operating Costs</i>	<i>\$ 541,411</i>	<i>\$ 279,542</i>	<i>\$ 10,851</i>	<i>\$ -</i>	<i>0.0%</i>	<i>0.0%</i>
Transfers to Hurricane Fund	500,000	-	-	-	0.0%	-
Transfers to Debt Service Fund	742,634	908,527	1,170,617	1,158,512	71.4%	-1.0%
Transfers to Senior Center	282,430	222,524	339,987	463,482	28.6%	36.3%
Transfers to Capital Projects Fund	-	10,885	-	-	0.0%	0.0%
<i>Total Transfers</i>	<i>\$ 1,525,064</i>	<i>\$ 1,141,936</i>	<i>\$ 1,510,604</i>	<i>\$ 1,621,994</i>	<i>100.0%</i>	<i>7.4%</i>
TOTAL EXPENSES	\$ 2,066,475	\$ 1,421,478	\$ 1,521,455	\$ 1,621,994	100.0%	6.6%

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 2020-21 Accomplishments

Troubleshoot, repair or replace any lighting needs City wide.

Managed the restoration of several road repairs City wide.

Performed daily inspections of sidewalk lifting and took appropriate actions to remedy.

Continue Street Sweeping Program various routes City wide

FY 2021-22 Budget Highlights

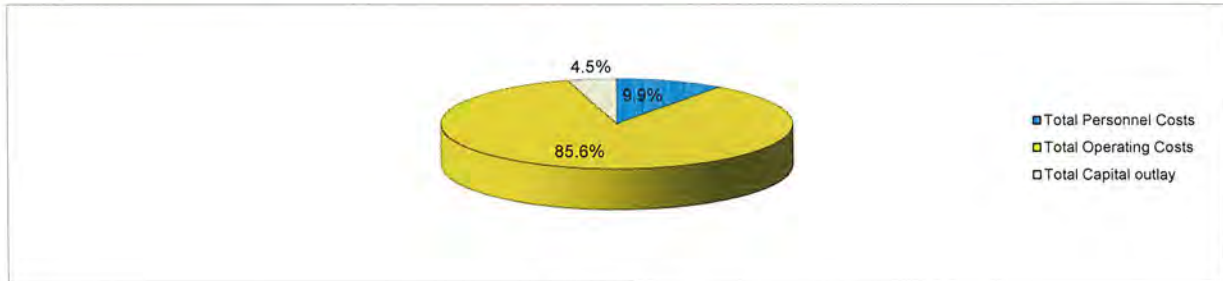
- Proposed budget is \$38,589 or 6.6% higher than FY2020/2021.
- Budget includes \$28,000 to replace the crosswalk signs at Starbucks on the Circle, \$50,000 for alley maintenance, \$50,000 for new sidewalks citywide, and \$147,000 for milling and paving various roads citywide.

- Budget Summary:

Budgeted Revenues	\$626,885 (CITT Funding)
Budgeted Expenditures	<u>\$626,885</u>
Net cost of Department	<u>\$ -0-</u>

**PUBLIC SERVICES DEPARTMENT
ROAD AND TRANSPORTATION FUND**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
OPERATING						
Salaries	\$ 64,264	\$ 68,082	\$ 67,985	\$ 44,677	7.1%	-34.3%
Payroll Taxes	4,916	5,209	5,201	3,418	0.5%	-34.3%
Pension & Retirement	7,523	8,073	7,774	4,147	0.7%	-46.7%
Health Insurance	7,941	8,358	9,426	9,833	1.6%	4.3%
<i>Total Personnel Costs</i>	<i>\$ 84,644</i>	<i>\$ 89,722</i>	<i>\$ 90,386</i>	<i>\$ 62,075</i>	<i>9.9%</i>	<i>-31.3%</i>
Professional Services	151,543	-	60,000	-	0.0%	-100.0%
Contractual Services	158,799	196,968	213,953	214,091	34.2%	0.1%
Workmens Compensation	1,904	3,627	3,629	1,280	0.2%	-64.7%
Repairs & Maintenance	378,675	210,124	148,515	249,326	39.8%	67.9%
Fuels, Oils, Lubricants	-	-	500	500	0.1%	0.0%
Road Materials and Supplies	-	4,851	4,000	4,000	0.6%	0.0%
Transfers to Debt Service Fund	71,407	70,042	67,313	67,313	10.7%	0.0%
<i>Total Operating Costs</i>	<i>\$ 762,328</i>	<i>\$ 485,612</i>	<i>\$ 497,910</i>	<i>\$ 536,510</i>	<i>85.6%</i>	<i>7.8%</i>
Machinery & Equipment	-	-	-	28,300	4.5%	100.0%
<i>Total Capital Outlay</i>	<i>\$ -</i>	<i>\$ 47,227</i>	<i>\$ -</i>	<i>\$ 28,300</i>	<i>4.5%</i>	<i>100.0%</i>
TOTAL EXPENSES	\$ 846,972	\$ 622,561	\$ 588,296	\$ 626,885	100.0%	6.6%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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	2017-18 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
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Outputs

Road Improvement - milling & resurfacing	1,100 sq yd	2,230 sq yd	2,500 sq yd	649 sq yd	1,100 sq yd
Sidewalk Improvements	1.5 Miles	.5 Mile	.5 Mile	570 sf	1 mile

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, screening and assessment, advocacy, and information and referral assistance.

Elderly Services Department

MAJOR FUNCTIONS and ACTIVITIES:

The City of Miami Springs Elderly Services Department has continued to be an essential part of this community's continuum of care by assisting older residents, age 60 and over, to maximize opportunities for self-sufficiency and personal independence. The provision of a wide range of community-based services and programming encompasses a variety of activities geared towards 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 thirty-nine 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, AARP, the Alliance for Aging, Inc., Mount Sinai Medical Center, 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.--12:00 p.m. and 12:30 to 1:30pm 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 of their poor health, nutritional history, current dietary intake, medication use or chronic illness.

Elderly Services Department

MAJOR FUNCTIONS and ACTIVITIES (continued):

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

HEALTH SUPPORT SERVICES: Monthly health and wellness activities are scheduled to include: free chair Yoga classes, Chair Exercise classes, "Exercise for Balance and Fall Prevention" classes, Personal Training classes in our gym, Tai Chi instruction, 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, post Covid, weekly trips will be 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 10,800 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 32,000 nutritionally balanced, congregate lunch meals daily, as well as 495 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 16,435 weekday lunch meals and 7,125 weekend meals and 16,435 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 seminars, as required by the Florida Department of Elder Affairs, in addition to regularly scheduled, monthly programs focused on promoting better health for senior center participants and home delivered meal recipients.

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

OBJECTIVES:

- 1) -Screening and Assessment will be conducted annually on a one-on-one basis 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;
- 3) -Plan, solicit and coordinate programs to be sponsored by a network of publicly and privately funded organizations for the delivery of health information;
- 4) -Provide regular opportunities for older citizens to participate in recreational activities, 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 and volunteer staffing through ongoing training, recognition and reinforcement of their responsibilities.

Elderly Services

2020-21 ACCOMPLISHMENTS:

The Elderly Services Department opened a new facility on January 9th 2021. Due to the Covid pandemic all meal service had to switch to home delivered frozen meals for congregate clients. Homebound hot meals continued for our frailest clients. Client numbers saw a surge from 175 to 508 clients. The adult Community Center staff ensured that all Seniors who requested food aid were registered with the Adult community Center and that their daily food needs were met. In addition, the Staff assisted over 500 area seniors with receiving vaccinations and provided transportation to and from vaccine sites.

The adult Community Center reopened for (non-food service) programming in February. Fitness classes are offered five days a week, these classes include chair yoga and personal training in our gym. Expanded open gym hours are also available. Books and puzzles for our lending library were purchased and books, magazines and puzzles are available on loan to all registered Seniors. Social hours, Game Time and Bingo have been restarted. Mosaic, painting, and jewelry workshops, artist talks and musical performances are scheduled for the months ahead.

FY 2021-22 BUDGET HIGHLIGHTS:

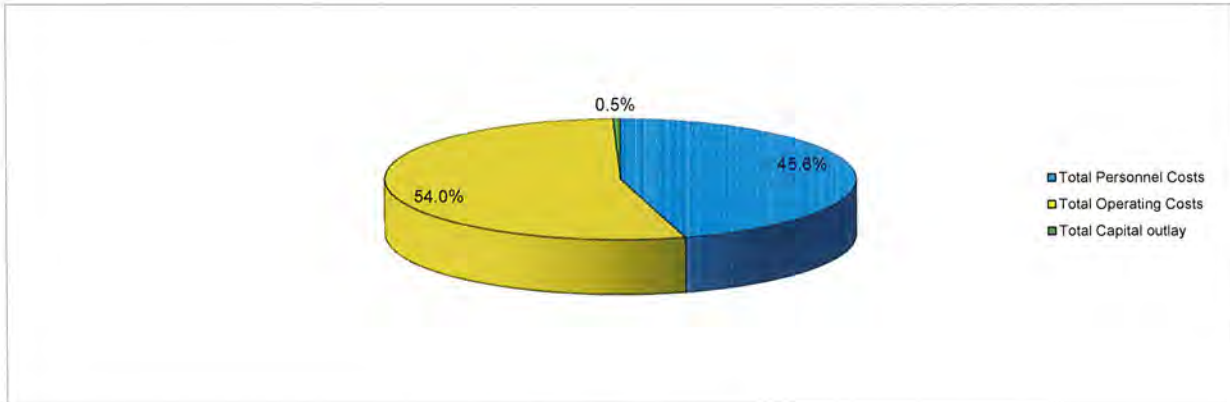
- Proposed budget is \$137,311 or 15.9% higher than FY2020/2021.
- The FY21-22 budget includes costs for the new Senior center building as well as additional staffing for administration as well as health, fitness and art instructors. The Center will also be receiving \$215,000 in LSP funding approved by the state this year which is a significant part of the total budgeted expenditure increase.

- Budget Summary:

Budgeted Revenues	\$ 547,236
Budgeted Expenditures	<u>\$1,010,178</u>
Net cost of Department	<u>\$ 462,942</u>

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 162,840	\$ 99,034	\$ 137,467	\$ 114,206	11.3%	-16.9%
Part Time Year Round	120,005	67,982	211,580	269,097	26.6%	27.2%
Payroll Taxes	21,427	12,704	26,703	29,323	2.9%	9.8%
Pension & Retirement	10,005	12,356	16,195	12,900	1.3%	0.0%
Health Insurance	19,079	17,080	28,021	33,636	3.3%	20.0%
Workers' Compensation	433	4,995	873	1,005	0.1%	15.1%
Total Personnel Costs	\$ 333,789	\$ 214,151	\$ 420,839	\$ 460,167	45.6%	9.3%
OPERATING						
Professional Services	14,788	3,808	6,594	7,527	0.7%	14.1%
Contractual Services	13,800	9,441	36,566	47,784	4.7%	30.7%
Travel & Related Costs	-	-	100	-	0.0%	-100.0%
Utility Services	6,382	5,217	17,715	31,824	3.2%	79.6%
Repairs & Maintenance	11,153	503	2,876	2,300	0.2%	-20.0%
Rentals & Lease	4,766	285	1,140	1,710	0.2%	50.0%
Advertising & Promotions	546	-	1,450	1,000	0.1%	-31.0%
Postage	116	134	350	125	0.0%	-64.3%
Office Supplies	1,421	76	700	700	0.1%	0.0%
Operating Supplies	251,379	273,797	338,059	384,555	38.1%	13.8%
Dues, Memberships & Subsc.	307	-	-	-	0.0%	0.0%
Training & Education	422	-	400	1,000	0.1%	0.0%
Liability Insurance	11,113	20,690	22,581	53,974	5.3%	139.0%
Fleet Maintenance	5,857	4,231	11,907	5,700	0.6%	-52.1%
Fuels, Oils, Lubricant	4,276	1,753	4,989	2,800	0.3%	-43.9%
Telephone/Internet	2,284	2,421	5,201	4,012	0.4%	-22.9%
Total Operating Costs	\$ 328,610	\$ 322,356	\$ 450,628	\$ 545,011	54.0%	20.9%
CAPITAL OUTLAY						
Machinery & Equipment	1,229	1,500	-	5,000	0.5%	100.0%
Total Capital Outlay	\$ 1,229	\$ 1,500	\$ -	\$ 5,000	0.5%	100.0%
TOTAL EXPENSES	\$ 663,628	\$ 538,007	\$ 871,467	\$ 1,010,178	100.0%	15.9%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Elderly Services Director/Admin Asst	2	2	3	3	16.7%	0.0%
<i>Part-time Employee</i>						
Food Service Aide	5	6	6	6	33.3%	0.0%
Screening & Assess Specialist	2	2	7	7	38.9%	0.0%
Driver	2	2	2	2	11.1%	0.0%
<i>Sub-total: Part-time employees</i>	<i>9</i>	<i>10</i>	<i>15</i>	<i>15</i>	<i>83.3%</i>	<i>0.0%</i>
DEPARTMENT TOTAL	11	12	18	18	100.0%	0.0%

**ELDERLY SERVICES DEPARTMENT
PERFORMANCE MEASURES**

INDICATOR:	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
Number of OAA Congregate Meals Served	26,246	25,418	26,401	41,160	42,432
Number of OAA Home Delivered Weekday Lunch Meals Served	12,704	15,509	15,653	17,940	18,500
Number of LSP Home Delivered Weekend Lunch Meals Served	NA	3,104	N/A	6,760	6,970
Number of CMS Home Delivered Weekend Lunch Meals Served	4,376	1,600	6,232	NA	NA
Number of Emergency Meals distributed to Congregate & Home Del. Meal Recipients	1,510	472	472	1,050	1,082
Number of units of Transportation (1 unit = 1 way trip)	8,601	10,383	10,243	1,347	10,500
Number of units- OAA Screening of Congregate Meal Recipients (1 unit= 1 hr)	205	189	110	108	111
Number of units- OAA Screening & Assessment of Home Delivered Meal Recipients (1 unit = 1 hr)	106.0	124.0	129	81	83
Number of units of OAA Nutrition Education-Congregate Meal Recipients (1 unit = 1 client contact)	963	899	572	2,280	2,350
Number of units - OAA Nutrition Counseling of Congregate and homebound Meal Recipients (1 unit = 1 hr)	3	15	6	7	10
Number of units of OAA Nutrition Education-Home Del. Meal Recipients (1 unit = 1 client contact)	593	711	712	800	824
Number of CMS Yoga, Chair Yoga and "Let's Dance" and Tai Chi units provided (1 unit=1 hr of inst)	318	141	631	NA	NA
Number of CMS Recreation units provided (1 unit = 1 hr of instruction)	70	17	48	NA	NA
Number of LSP Health Support (Floor Yoga, Chair Yoga, Balance, Tai Chi) units (1 unit=1 hr of inst)	126	441	149	1,034	1,065
Number of LSP Recreation units (art classes etc) provided 7 (1 unit = 1 hr of instruction)	25	46	NA	55	65
Number of LSP Home Delivered Brakfast Meal units provided 7 (1 meal = 1 unit)	3,170	19,447	10,882	16,900	17422

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.

FY2021-22 Budget Highlights

- Proposed budget is \$156,563 for FY2021-22.
 - Budget Summary:

Budgeted Revenues	\$156,563(funding from Forfeiture funds)
Budgeted Expenditures	<u>\$156,563</u>
Net cost of Department	<u>\$ -0-</u>
-

**POLICE DEPARTMENT
Law Enforcement Trust Fund
Administration**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
OPERATING						
Investigations	-		25,000	25,000	36.8%	0.0%
Operating Supplies	-		-	4,960	7.3%	0.0%
Rentals & Leases	17,088	17,888	21,432	38,016	55.9%	77.4%
<i>Total Operating Costs</i>	\$ 17,088	\$ 17,888	\$ 46,432	\$ 67,976	100.0%	46.4%
CAPITAL OUTLAY						
Machinery & Equipment			75,497	-	0.0%	-100.0%
<i>Total Capital Outlay</i>	\$ -	\$ -	\$ 75,497	\$ -	0.0%	-100.0%
TOTAL EXPENSES	\$ 17,088	\$ 17,888	\$ 121,929	\$ 67,976	100.0%	-44.2%

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
OPERATING						
Professional Services	\$ 200	\$ 200	\$ 300	\$ 300	0.4%	0.0%
Contractual Services	20	-	-	-	0.0%	0.0%
Travel & Related Costs	641	-	5,000	5,000	7.3%	0.0%
Utility Services	2,517	2,556	2,800	2,800	4.1%	0.0%
Repairs & Maintenance	35	161	2,700	2,700	3.9%	0.0%
Rentals & Lease	21,698	22,347	24,451	25,240	36.8%	3.2%
Printing & Binding	-	-	1,000	1,000	1.5%	0.0%
Uniforms	-	-	1,000	1,000	1.5%	0.0%
Courier, UPS, Fedex-Overnight	-	-	100	100	0.1%	0.0%
Advertising & Promotions	1,528	873	6,500	6,500	9.5%	0.0%
Office Supplies	465	40	1,500	1,500	2.2%	0.0%
Operating Supplies	3,230	2,379	5,200	5,300	7.7%	1.9%
Liability Insurance	3,412	2,591	1,600	1,600	2.3%	0.0%
Dues, Memberships & Subsc.	28	29	250	250	0.4%	0.0%
Training & Education	299	-	10,000	10,000	14.6%	0.0%
Telephone & Internet	3,193	4,801	5,364	5,297	7.7%	-1.3%
<i>Total Operating Costs</i>	\$ 37,266	\$ 35,977	\$ 67,765	\$ 68,587	100.0%	1.2%
TOTAL EXPENSES	\$ 37,266	\$ 35,977	\$ 67,765	\$ 68,587	100.0%	1.2%

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

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
OPERATING						
Training & Education	\$ 10,389	\$ 16,075	\$ 20,000	\$ 20,000	100.0%	0.0%
<i>Total Operating Costs</i>	\$ 10,389	\$ 16,075	\$ 20,000	\$ 20,000	100.0%	0.0%
TOTAL EXPENSES	\$ 10,389	\$ 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.

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.

2020-21 ACCOMPLISHMENTS

- Continued the scanning process to completely digitize the filing system in our department, to facilitate plans records to the Public and Staff.
- Managed to scan the remaining files for street addresses name beginning with the letter T through W, that is over 500 street files.
- Implemented a new Building/Code/Licensing software that will bring us to the cutting edge.
- Hired and successfully trained two new Building Specialists.

BUILDING DEPARTMENT

2020-21 ACCOMPLISHMENTS (CONTINUED)

- Rejuvenated the department with a fresh coat of paint and new flooring, making the space more welcoming to visitors and more practical for employees.
- Effectively processed 2,501 permits. (As of 10/01/2020)
- Provided customer service to over 11,400 residents, contractors, business owners, and visitors over the counter. (An average of 65-70/Day in 171 days)
- Performed a total of 4,076 inspections as of (As of 10/01/2020)
 - Performed over 2,886 Building and Roofing Inspections
 - Performed over 166 Mechanical Inspections
 - Performed over 570 Electrical Inspections
 - Performed over 454 Plumbing Inspections
- Performed a total of 2,150 reviews as of (As of 10/01/2020)
 - Performed 878 Building Permit Reviews
 - Performed 217 Roofing Permit Reviews
 - Performed 432 Structural Permit Reviews
 - Performed 135 Mechanical Permit Reviews
 - Performed 285 Electrical Permit Reviews
 - Performed 203 Plumbing Permit Reviews

FY2020-21 BUDGET HIGHLIGHTS

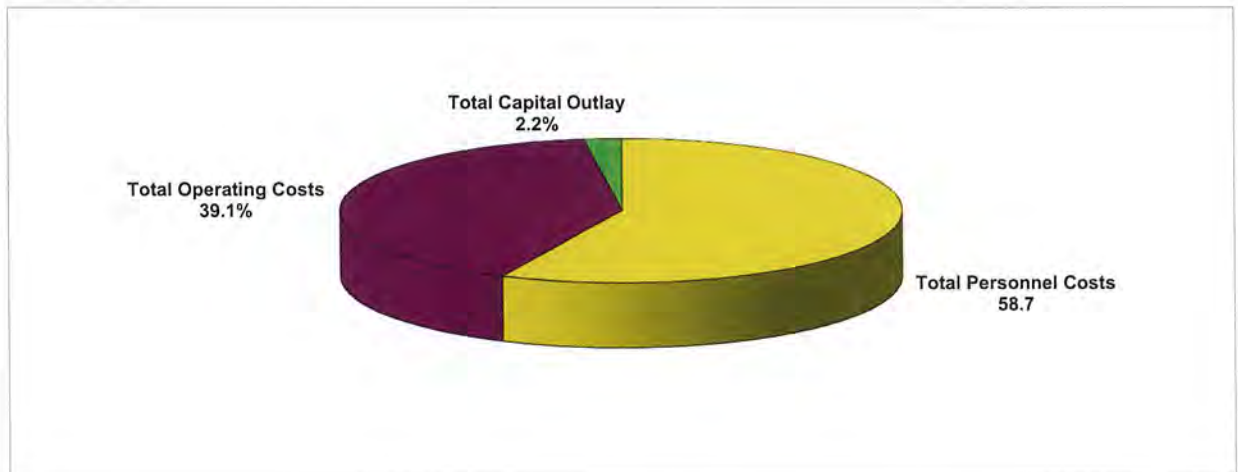
- Proposed budget is \$103,864 or 10.7% higher than FY2020/21.
- Increase is due to additional funding for Inspector pay due to expected increase in building activity next fiscal year from new construction, an additional .5 FTE admin staff for Building department, and the purchase of a new vehicle for Building/Code use.
- 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	\$917,200
Budgeted Expenditures	<u>\$731,499</u>
Operating surplus before indirect costs	\$185,701
Indirect cost allocation	<u>(\$341,423)</u>
Net surplus(deficit) of the Department	<u>\$(155,722)</u>

BUILDING OPERATIONS
Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 231,343	\$ 240,596	\$ 212,622	\$ 272,822	25.4%	28.3%
Part Time Year Round	140,875	140,327	139,000	220,000	20.5%	58.3%
Payroll Taxes	27,728	28,743	27,358	37,701	3.5%	37.8%
Pension & Retirement	28,231	30,391	29,173	22,974	2.1%	-21.2%
Health Insurance	50,429	38,424	41,580	49,979	4.7%	20.2%
Workers' Compensation	3,964	5,403	5,364	7,392	0.7%	37.8%
Total Personnel Costs	\$ 482,570	\$ 483,884	\$ 455,097	\$ 610,868	56.9%	34.2%
OPERATING						
Contractual Services	79,386	35,019	93,000	40,000	3.7%	-57.0%
Travel & Related Costs	3,840	3,840	2,000	3,840	0.4%	92.0%
Repairs and Maintenance	-	-	7,000	7,392	0.7%	5.6%
Uniforms	1,077	877	2,000	2,500	0.2%	25.0%
Rentals & Lease	2,845	4,114	6,354	6,354	0.6%	0.0%
Printing & Binding	1,000	355	1,000	1,000	0.1%	0.0%
Postage	1,025	1,144	1,500	1,500	0.1%	0.0%
Office Supplies	1,791	1,087	1,500	2,000	0.2%	33.3%
Operating Supplies/CC Fees	19,506	11,710	16,000	17,000	1.6%	6.3%
Dues, Memberships & Subsc.	235	50	1,000	1,000	0.1%	0.0%
Training & Education	-	-	1,000	1,000	0.1%	0.0%
Liability Insurance	6,420	7,651	7,299	9,975	0.9%	36.7%
Bad Debt Expense	-	(550)	-	-	0.0%	0.0%
Telephone/Internet	3,316	3,582	4,070	4,070	0.4%	0.0%
Interfund Transfers-Indirect Cost	220,809	314,677	323,748	341,423	31.8%	5.5%
Total Operating Costs	\$ 341,250	\$ 383,556	\$ 467,471	\$ 439,054	40.9%	-6.1%
CAPITAL OUTLAY						
Machinery & Equipment	130,993	122,885	46,490	23,000	2.1%	-50.5%
Total Capital Outlay	\$ 130,993	\$ 122,885	\$ 46,490	\$ 23,000	2.1%	-50.5%
TOTAL EXPENSES	\$ 954,813	\$ 990,325	\$ 969,058	\$ 1,072,922	100.0%	10.7%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
Building Specialist II, III	2	2	2	3	47.2%	25.0%
Building Specialist I	2	2	2	2	37.7%	0.0%
Building Official	0.8	0.8	0.8	0.8	15.1%	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	4.8	5.3	100.0%	10.4%
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	4.8	5.3	100.0%	10.4%

**BUILDING DEPARTMENT
PERFORMANCE MEASURES**

Indicator	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 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.	1242	1063	1133	1000
Perform over 3000 Building/Roofing inspections/reviews in a fiscal year.	5919	4776	5997	5000
Perform over 200 Mechanical inspections/reviews in a fiscal year	513	404	413	400
Perform over 500 Electrical inspections/reviews in a fiscal year	1309	979	1341	1000
Perform over 400 Plumbing inspections/reviews in a fiscal year	953	800	796	700
Perform over 400 Structural reviews in a fiscal year	713	649	612	600
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

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

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

Institute a regular program of safety awareness with drivers.

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

FY 2020-21 Accomplishments

Managed to provide uninterrupted services to our residents

Continued our efforts in documenting excessive bulk trash for billing purposes

Continue to maintain City alley and swales with bulk trash services

Transitioned staff member from Public Properties to Refuse Truck Driver

FY 2021-22 Budget Highlights

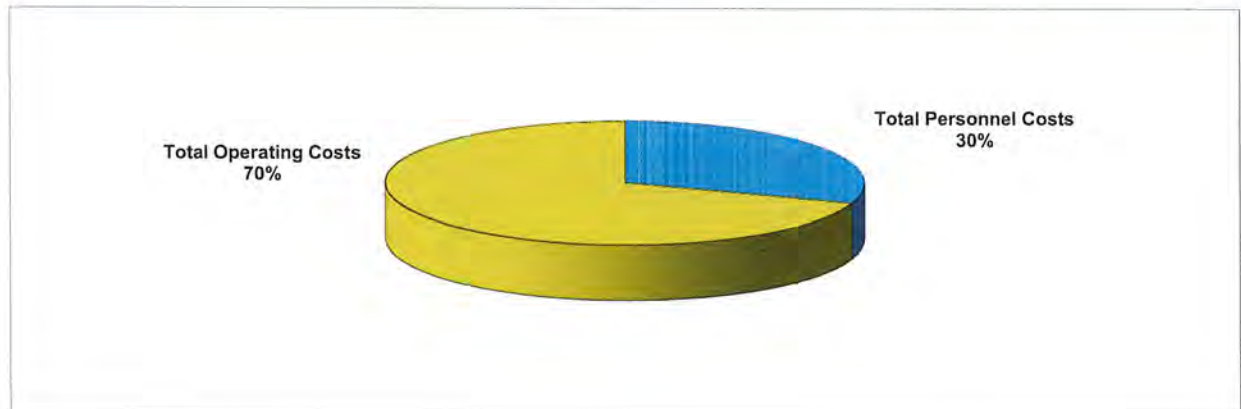
- Proposed budget is \$88,828 or 3.4% lower than FY2020/2021.
- Budget includes the purchase of two new sanitation trucks at a cost of \$530,676 which will be included in the five-year lease financing and have an annual budget cost of \$114,691.

- Budget Summary:

Budgeted Revenues	\$2,536,864 (Sanitation fees)
Budgeted Expenditures	<u>\$2,536,864</u>
Net cost of Department	<u>\$ -0-</u>

SANITATION FUND
Sanitation Operations - Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 526,160	\$ 499,015	\$ 511,034	\$ 514,892	20.3%	0.8%
Overtime	18,378	12,043	18,000	18,000	0.7%	0.0%
Payroll Taxes	43,336	38,063	40,471	40,766	1.6%	0.7%
Pension & Retirement	84,063	100,590	54,867	50,038	2.0%	-8.8%
Health Insurance	122,203	112,749	118,009	116,072	4.6%	-1.6%
Workers' Compensation	20,712	33,012	28,107	25,745	1.0%	-8.4%
Total Personnel Costs	\$ 814,852	\$ 795,472	\$ 770,488	\$ 765,513	30.2%	-0.6%
OPERATING						
Contractual Services	788,879	840,812	825,520	760,500	30.0%	-7.9%
Repairs & Maintenance	1,002	1,115	20,000	2,000	0.1%	-90.0%
Bank Charges	748	333	1,200	1,200	0.0%	0.0%
Operating Supplies	8,795	17,041	40,000	20,000	0.8%	-50.0%
Fuels, Oils, Lubricants	68,843	53,653	50,000	50,000	2.0%	0.0%
Depreciation (non cash)	148,887	156,504	148,888	157,000	6.2%	5.4%
Bad Debt Expense	(17,514)	(8,141)	-	-	0.0%	0.0%
Liability Insurance	28,920	31,501	29,596	25,847	1.0%	-12.7%
Fleet Maintenance	253,848	290,706	267,000	267,000	10.5%	0.0%
Management Fee to Gen. Fund	370,000	370,000	470,000	470,000	18.5%	0.0%
Telephone/Internet	3,717	3,694	3,000	3,000	0.1%	0.0%
Total Operating Costs	\$ 1,656,125	\$ 1,757,218	\$ 1,855,204	\$ 1,756,547	69.2%	-5.3%
DEBT SERVICE						
Interest	5,307	2,725	-	14,804	0.6%	100.0%
Total Debt Service	\$ 5,307	\$ 2,725	\$ -	\$ 14,804	0.6%	#DIV/0!
TOTAL EXPENSES	\$ 2,476,284	\$ 2,555,415	\$ 2,625,692	\$ 2,536,864	100.0%	-3.4%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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	6	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	12	11	11	11	100.0%	0.0%

SANITATION DEPARTMENT PERFORMANCE MEASURES

Indicator	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
Outputs					
Percentage of cans collected each route	100%	100%	100%	100%	100%
Efficiency					
Reduce the number of days route not completed on time	Yes	Yes	Yes	Yes	Yes

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

FY 2020-21 Accomplishments

Replaced existing storm drain pipe at incoming bridge as a result of failure reducing flooding to nearby commercial properties.

Provided services City wide of storm water which including debris removal, jetting of lines and grate inspections.

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

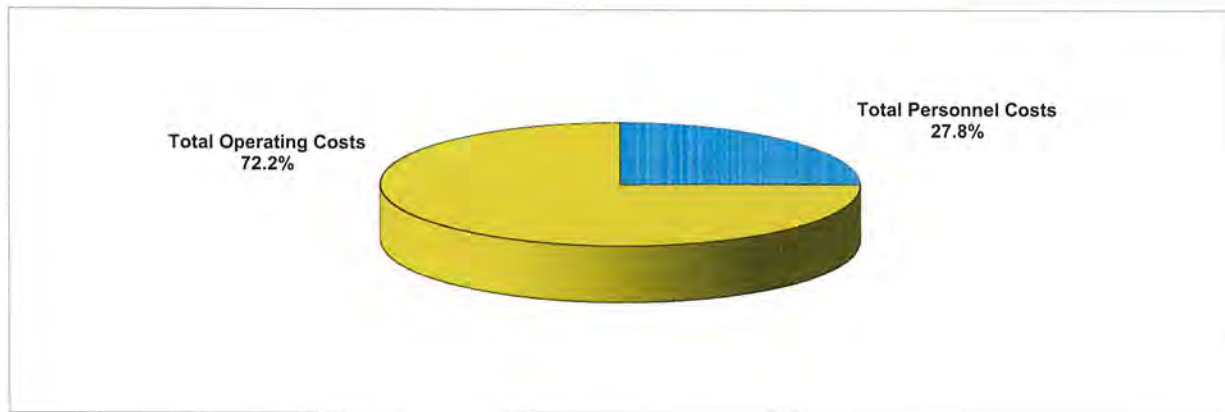
FY 2021-22 Budget Highlights

- Proposed budget is \$62,941 or 13.3% lower than FY2020/2021.
- Budget Summary:

Budgeted Revenues	\$424,500 (Stormwater fees)
Budgeted Expenditures	<u>\$408,634</u>
Net cost of Department	<u>\$ 15,866</u>

STORMWATER FUND
Storm Water Operations - Expenditure Detail

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
PERSONNEL						
Salaries	\$ 84,338	\$ 82,762	\$ 85,103	\$ 65,535	16.0%	-23.0%
Overtime	492	1,416	1,300	1,300	0.3%	0.0%
Payroll Taxes	6,352	6,052	6,610	5,113	1.3%	-22.6%
Pension & Retirement	12,495	17,609	10,026	6,369	1.6%	-36.5%
Health Insurance	19,236	22,327	23,275	19,573	4.8%	-15.9%
Workers' Compensation	3,490	5,070	4,681	3,277	0.8%	-30.0%
Total Personnel Costs	\$ 126,403	\$ 135,236	\$ 130,995	\$ 101,166	24.8%	-22.8%
OPERATING						
Professional Services	450	450	850	400	0.1%	-52.9%
Contractual Services	14,074	11,238	10,000	10,000	2.4%	0.0%
Utility Services	135	992	150	1,000	0.2%	566.7%
Repairs & Maintenance	-	16,305	8,500	8,750	2.1%	2.9%
Operating Supplies	2,637	1,676	4,550	4,000	1.0%	-12.1%
Fuels, Oils, Lubricants	6,678	2,997	5,000	1,910	0.5%	-61.8%
WASA collection fees	48,706	48,228	45,000	48,900	12.0%	8.7%
Depreciation (non cash)	155,229	159,165	159,166	140,000	34.3%	-12.0%
Bad Debt Expense	-	1,851	-	-	0.0%	0.0%
Liability Insurance	29,856	32,603	26,864	13,508	3.3%	-49.7%
Fleet Maintenance	12,559	7,083	17,000	15,500	3.8%	-8.8%
Management Fee to Gen. Fund	60,000	60,000	60,000	60,000	14.7%	0.0%
Telephone/Internet	3,717	3,694	3,500	3,500	0.9%	0.0%
Total Operating Costs	\$ 334,041	\$ 346,282	\$ 340,580	\$ 307,468	75.2%	-9.7%
TOTAL EXPENSES	\$ 460,444	\$ 481,518	\$ 471,575	\$ 408,634	100.0%	-13.3%



Personnel Summary

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
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	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
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Outputs

Number of catch basins cleaned	100%	100%	100%	60%	100%
Linear feet of storm drains jetted	1240	1175	1250	800	1100

Effectiveness

Number of working days Vac-con on the road	175	250	145	120	200
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Efficiency

Number of drains cleaned per week	25	25	25	25	25
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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.

2020-21 Accomplishments

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

2021-22 Budget Highlights

- Proposed budget is \$ 10,591 or 0.6% higher than FY2020/2021. Increase is due to the new debt service payment for the \$105,783 in capital expenditures budgeted for FY2021/2022. This includes \$80,000 for painting the community center, and \$25,000 for a new truck for Parks & recreation.
- Budget Summary:

Budgeted Revenues	\$ -0-
Budgeted Expenditures	\$ 1,684,256
Net cost of Department	\$ 1,684,256

**CITY OF MIAMI SPRINGS
DEBT SERVICE FUND**

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Budget	FY 2021-22 Budget	% of Total	% Change from 2020-21
OPERATING						
Principal	\$ 2,336,291	\$ 1,006,823	\$ 1,308,503	\$ 1,351,085	80.2%	3.3%
Interest	300,690	403,521	365,162	333,171	19.8%	-8.8%
Administrative charges		7,025	-	-	0.0%	0.0%
TOTAL EXPENSES	\$ 2,636,981	\$ 1,417,369	\$ 1,673,665	\$ 1,684,256	100.0%	0.6%

**DEBT SERVICE FUND
PERFORMANCE MEASURES**

Indicator	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Goal
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%

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.

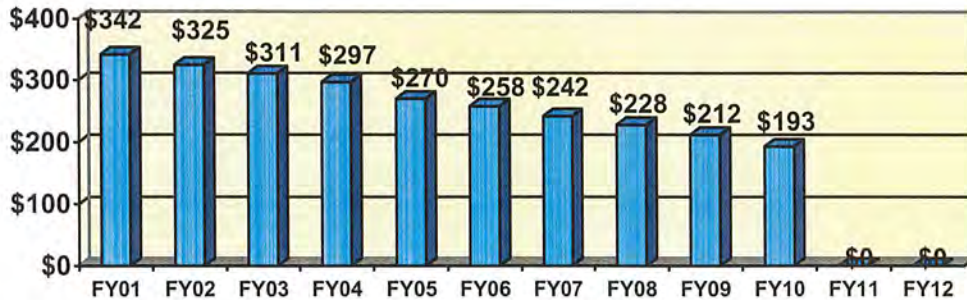
City Charter section 1.04(4) states that the City shall not issue ad valorem bonds the outstanding total amount of which shall obligate the City in excess of 15% of the assessed valuation of the real property within the City. The City does not hold any General Obligation debt at the end of FY2020.

The City’s bonded debt margin for FY 2021-22 is as follows:

Assessed valuation 2021-22 roll			\$ <u>1,337,475,846</u>
Bonded debt limit- 15% of assessed value			\$ 200,621,377
Total ad valorem debt- General Obligation Bonds	\$	-	
Amount of debt applicable			\$ _____ -
Debt Margin Available			\$ <u>200,621,377</u>

The data below are based on the \$5 million General Obligation Bonds Series 1997:

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>	5,000,000.00

USES OF FUNDS

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

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>	7,554,000.00

USES OF FUNDS

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

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

CAPITAL IMPROVEMENT PLAN

CITY OF MIAMI SPRINGS
FY 2021-2022 Budget
CAPITAL EXPENDITURE SUMMARY-ALL FUNDS

Department	Total Budgeted	Description of expenditure	Total Cost
Golf Course	\$ 97,850	Install roofs at country club and maintenance buildings	\$97,850
			<u>\$97,850</u>
City Clerk	\$ 5,000	New server for Laserfiche	\$5,000
			<u>\$5,000</u>
Parks and recreation	\$ 125,000	New F-150 pick truck Paint community Center Resurface two tennis court	\$25,000
			<u>\$80,000</u>
			<u>\$20,000</u>
			<u>\$125,000</u>
Police	\$ 78,255	New Police vehicle One KeyTrak Guardian System Five portable radios Five Panasonic Toughbook laptops	\$46,000
			\$13,000
			\$8,715
			<u>\$10,540</u>
			<u>\$78,255</u>
Elderly Services	\$ 5,000	Executime Time Clock Mirror and Balance bar for gym	\$3,000
			<u>\$2,000</u>
			<u>\$5,000</u>
Sanitation	\$ 530,676	Two new garbage trucks to replace units that are 11 and 15 years old respectively.	\$530,676
			<u>\$530,676</u>
Road & Transportation	\$ 28,300	Replace crosswalk signs at Starbucks	\$28,300
			<u>\$28,300</u>
Building department	\$ 23,000	New Ford F-150 for Building and Code Enforcement	23,000
			<u>23,000</u>
Total	\$ 893,081	Total	\$ 893,081

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 2021-22.

BY FUND	BY DEPARTMENT			BY CATEGORY			
General	\$	306,105	City Clerk		5,000	Vehicles	\$ 624,676
Road & Transportation		28,300	Code Compliance		-	Technology	37,255
Elderly services		5,000	Information Technology	\$	78,255	Machinery & Equipment	33,300
Building Dept.		23,000	Police		-	Improvements O/T	197,850
Sanitation		530,676	LETF		125,000	Buildings	-
Stormwater		-	Public Services		5,000		
LETF		-	Recreation		97,850		
Capital Projects		-	Human resources		530,676		
			Elderly services		-		
			Golf Course		-		
			Sanitation		-		
			Stormwater		-		
			Capital Projects		-		
			Finance		-		
			Planning		-		
			Road & Transportation		28,300		
			Building dept.		23,000		
Total	\$	893,081	Total	\$	893,081	Total	\$ 893,081

*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.*

CAPITAL IMPROVEMENTS PLAN

Following is the city's capital improvements plan for FY 21-22 and a five year projection. Included in the plan are capital expenditures and capital projects. They are defined as follows:

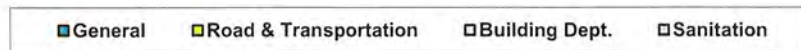
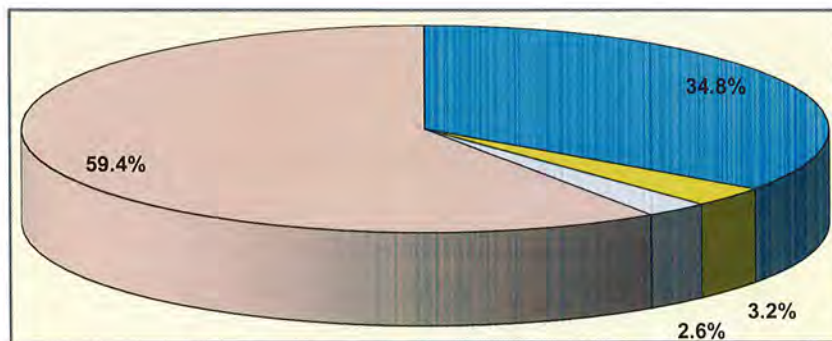
Capital Expenditures- Charges for the acquisition at the delivered price including transportation costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$1,000 and a useful life expectancy of more than one year.

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

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

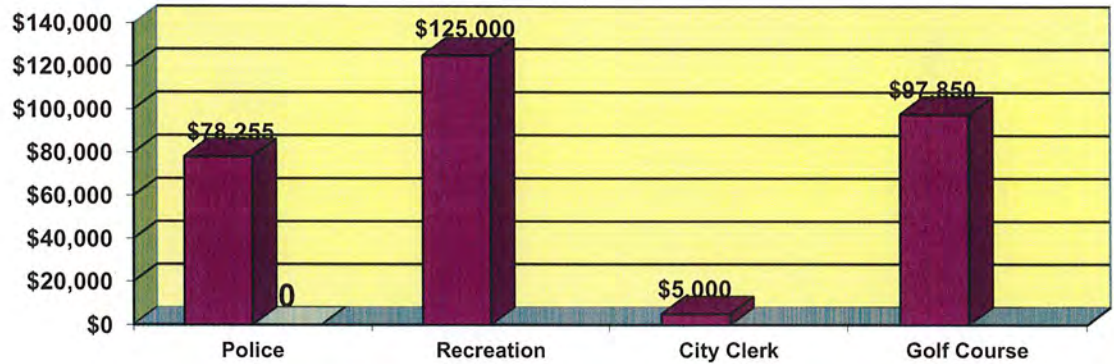
Below are graphic illustrations of planned capital expenditures for FY21-22 broken out for General Fund by department and in total by fund.

2021-22 Capital Improvements-All Funds



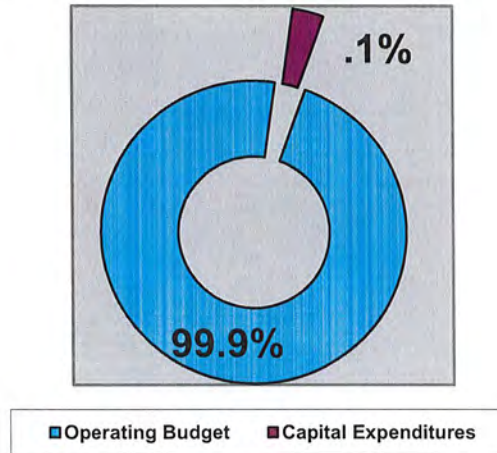
CAPITAL IMPROVEMENTS PLAN

General Fund Capital FY21-22



The chart below shows the relationship between the operating budget-all funds and capital expenditures for FY21-22. *These acquisitions will result in no impact on future operating costs of the city.*

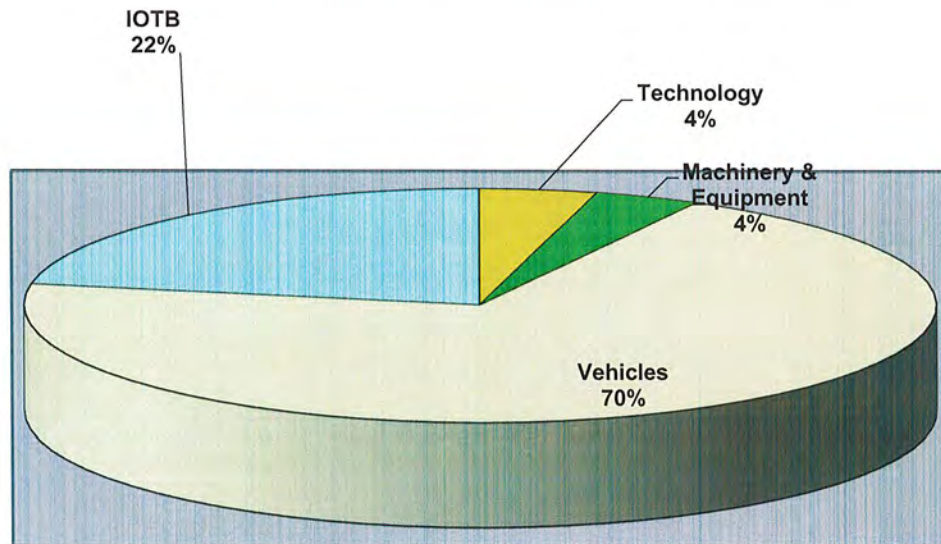
FY 21-22 Operating-Capital Budgets



CAPITAL IMPROVEMENTS BY TYPE

Following is a graphic comparison of the Capital Improvements Plan by type of improvement. It is useful to see what types of improvements the city has planned for the FY21-22.

Capital Improvements By Type FY21-22



5 YEAR CAPITAL IMPROVEMENT PLAN

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

SOURCE OF FUNDING	2022-23	2023-2024	2024-25	2025-26	2026-27	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	10,000	26,700
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	37,000	100,000
New Police Building	Revenues	4,000,000	-	-	-	-	4,000,000
GOLF COURSE							
Clubhouse Renovation	Revenues	-	-	-	2,000,000	-	2,000,000
Golf Course Greens renovation	Grant/Revenues	3,500,000	-	-	-	-	3,500,000
Chemical wash down-DERM	Revenues	-	-	1,000,000	-	-	1,000,000
Brdige Repair	Revenues	-	75,000	-	-	-	75,000
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	-	-	-	6,000	-	6,000
Finance-Professional Services							
Electronic message board-Circle	Revenues	50,000	-	-	-	-	50,000
RECREATION							
Marcite 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
Replace Playground Surface at Pdove	Revenues	-	-	50,000	-	-	50,000
Add Shade Structure's to Prince Field Bleachers	Revenues	-	80,000	-	-	-	80,000
Replace Vita Course at Stafford Park	Revenues	150,000	-	-	-	-	150,000
Vita Course Lighs	Revenues	165,000	-	-	-	-	165,000
10 Neighborhood Pocket Parks	Revenues	-	-	50,000	-	-	50,000
Dog Park Canopy	Revenues	-	-	-	30,000	-	30,000
Laser Grade and Clay to Ballfields	Revenues	15,000	15,000	-	15,000	15,000	60,000
Community Center paint	Revenues	80,000	-	-	-	-	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
Drainage Issue at Stafford Park	Revenues	100,000	-	-	-	-	100,000
Batting Cage Renovation	Revenues	30,000	-	-	-	-	30,000
Roof at Community Center	Revenues	-	150,000	-	-	-	150,000
Raquetball Coouets Enclosed	Revenues	130,000	-	-	-	-	130,000
Repaint the Aquatic Center	Revenues	-	-	-	-	100,000	100,000
New Maintenance Trucks	Revenues	50,000	-	50,000	-	50,000	150,000
Pool Deck	Revenues	-	-	-	-	80,000	80,000
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
Re-building gazebo at Circle	Revenues	-	-	-	-	195,000	195,000
Storm shutters Country Club	Revenues	-	-	75,000	-	-	75,000
Re-roofing main building at tennis courts	Revenues	-	-	20,000	-	-	20,000
TOTAL GENERAL FUND		8,746,313	708,946	1,696,420	1,735,866	2,777,184	15,529,729
ELDERLY SERVICES							
New Bus	Grant/Revenues	-	-	-	-	100,000	100,000
TOTAL SENIOR CENTER						100,000	100,000
ROAD AND TRANSPORTATION							
streetlight improvements	CITT Funds	100,000	100,000	100,000	100,000	100,000	500,000
street/sidewalk milling and resurfacing	CITT Funds	300,000	300,000	300,000	300,000	300,000	1,500,000
TOTAL ROAD & TRANS.		400,000	400,000	400,000	400,000	400,000	2,000,000
SANITATION							
New Sanitation Vehicles Bulk Trash Dump Trucks	Revenues	75,000	-	85,000	85,000	85,000	330,000
New rear loader sanitation vehicle	Revenues	-	-	146,000	-	-	146,000
STORMWATER							
O&M Stormwater system	Revenues	100,000	100,000	100,000	100,000	100,000	500,000
Oakwood/East Drive Stormwater Project	ARPA	5,270,875	-	-	-	-	5,270,875
NRP Median/Stormwater Project	ARPA	2,666,800	-	-	-	-	2,666,800
TOTAL ENTERPRISE FUNDS		8,112,675	100,000	331,000	185,000	185,000	8,913,675
TOTAL ALL FUNDS		17,258,988	1,208,946	2,427,420	2,320,866	3,462,184	26,543,404

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.

	FY18-19 Actual	FY19-20 Actual	FY20-21 Amended Budget	FY21-22 Budget	% of Total	% Change from 2020-21
Beginning Balance	\$ 4,100,545	\$ 5,284,143	\$ 5,135,448	\$ 4,289,807		
Revenues/Sources						
Taxes	8,596,839	8,800,684	\$9,268,576	9,210,406	47.5%	-0.6%
Franchise Fees	984,311	920,053	989,000	989,000	5.1%	0.0%
Utility Taxes	1,791,116	1,808,784	1,750,000	1,750,000	9.0%	0.0%
Licenses and Fees	157,131	127,440	190,900	199,000	1.0%	4.2%
Intergovernmental Revenues	2,071,813	2,102,560	2,086,195	2,255,407	11.6%	8.1%
Charges for Services	2,661,386	2,162,870	2,503,310	3,144,350	16.2%	25.6%
Fines and Forfeitures	1,003,660	744,036	750,000	756,817	3.9%	0.9%
Interest Income	43,812	42,767	36,000	36,000	0.0%	0.0%
Miscellaneous	462,056	303,761	296,980	327,714	1.7%	10.3%
Interfund Transfers	164,342	-	323,748	720,999	0.0%	122.7%
Proceeds from Debt	1,981,747	555,419	-	-	0.0%	-100.0%
Total revenues/sources	19,918,213	17,568,374	18,194,709	19,389,694	100.0%	6.6%
Expenditures/Uses						
General Government	\$ 2,307,091	\$ 2,310,685	\$ 2,652,886	\$ 2,685,947	13.8%	1.2%
Public Safety	7,449,448	7,194,836	7,806,553	8,143,371	41.8%	4.3%
Public Services	1,947,961	2,496,414	2,491,852	2,231,078	11.4%	-10.5%
Recreation and Culture	5,182,158	4,134,398	4,567,604	4,820,013	24.7%	5.5%
Interfund Transfers Out	1,847,957	1,580,736	1,521,455	1,621,994	8.3%	6.6%
Total Expenditures/uses	\$ 18,734,615	\$ 17,717,069	\$ 19,040,350	\$ 19,502,403	100.0%	2.4%
Excess(Deficit) of revenues over expenditures	\$ 1,183,598	\$ (148,695)	\$ (845,641)	\$ (112,709)		-86.7%
Ending Balances	\$ 5,284,143	\$ 5,135,448	\$ 4,289,807	\$ 4,177,098		-2.6%

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.

	FY18-19 Actual	FY19-20 Actual	FY20-21 Amended Budget	FY21-22 Budget	% of Total	% Change from 2020-21
Beginning Balance	\$ 134,869	\$ 24,583	\$ (30,443)	\$ (61,846)		
Revenues/Sources						
Intergovernmental Revenues	714,821	546,952	556,893	605,885	96.7%	8.8%
Miscellaneous	21,866	20,582	-	21,000	3.3%	100.0%
Total revenues/sources	<u>736,687</u>	<u>567,534</u>	<u>556,893</u>	<u>626,885</u>	<u>100.0%</u>	<u>12.6%</u>
Expenditures/Uses						
Public Services	775,566	552,518	520,983	626,885	100.0%	20.3%
Interfund transfers out	71,407	70,042	67,313			
Total Expenditures/uses	<u>\$ 846,973</u>	<u>\$ 622,560</u>	<u>\$ 588,296</u>	<u>\$ 626,885</u>	<u>100.0%</u>	<u>6.6%</u>
Excess(Deficit) of revenues over expenditures	\$ (110,286)	\$ (55,026)	\$ (31,403)	\$ 0		-100.0%
Ending Balances	<u>\$ 24,583</u>	<u>\$ (30,443)</u>	<u>\$ (61,846)</u>	<u>\$ (61,846)</u>		<u>0.0%</u>

v

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.

	FY18-19 Actual	FY19-20 Actual	FY20-21 Amended Budget	FY21-22 Budget	% of Total	% Change from 2020-21
Beginning Balance	\$ 428	\$ 2,408	\$ 2,197	\$ (28,339)		
Revenues/Sources						
Intergovernmental Revenues	360,717	295,848	480,944	546,696	54.1%	13.7%
Charges for services	22,460	19,424	20,000	-	0.0%	-100.0%
Interfund Transfers	282,430	222,524	339,987	463,482	45.9%	36.3%
Total revenues/sources	<u>665,607</u>	<u>537,796</u>	<u>840,931</u>	<u>1,010,178</u>	<u>100.0%</u>	<u>20.1%</u>
Expenditures/Uses						
Recreation and Social Services	663,627	538,007	871,467	1,010,178	100.0%	15.9%
Total Expenditures/uses	<u>\$ 663,627</u>	<u>\$ 538,007</u>	<u>\$ 871,467</u>	<u>\$ 1,010,178</u>	<u>100.0%</u>	<u>15.9%</u>
Excess(Deficit) of revenues over expenditures	\$ 1,980	\$ (211)	\$ (30,536)	\$ -		0.0%
Ending Balances	<u>\$ 2,408</u>	<u>\$ 2,197</u>	<u>\$ (28,339)</u>	<u>\$ (28,339)</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..

	FY18-19 Actual	FY19-20 Actual	FY20-21 Amended Budget	FY21-22 Budget	% of Total	% Change from 2020-21
Beginning Balance	\$ -	\$ -	\$ -	\$ -		
Revenues/Sources						
Interfund Transfers	2,636,984	1,417,369	1,673,665	1,684,256	100%	0.6%
Total revenues/sources	<u>2,636,984</u>	<u>1,417,369</u>	<u>1,673,665</u>	<u>1,684,256</u>	100%	0.6%
Expenditures/Uses						
Principal Payments	2,328,143	1,006,824	1,308,503	1,351,085	80%	3.3%
Interest Payments	308,841	403,520	365,162	333,171	20%	-8.8%
Administrative Expenses	-	7,025	-	-	0%	0.0%
Total Expenditures/uses	<u>\$ 2,636,984</u>	<u>\$ 1,417,369</u>	<u>\$ 1,673,665</u>	<u>\$ 1,684,256</u>	100%	0.6%
Excess(Deficit) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -		0.0%
Ending Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		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.

	FY18-19 Actual	FY19-20 Actual	FY20-21 Amended Budget	FY21-22 Budget	% of Total	% Change from 2020-21
Beginning Balance	\$ 302,675	\$ 254,490	\$ 336,037	\$ 127,843		
Revenues/Sources						
Fines and Forfeitures	15,400	150,378	-	-	0.0%	0.0%
Interest Income	1,158	1,109	1,500	1,500	100.0%	0.0%
Total revenues/sources	16,558	151,487	1,500	1,500	100.0%	0.0%
Expenditures/Uses						
Public Safety	64,743	69,940	209,694	156,563	100.0%	-25.3%
Total Expenditures/uses	\$ 64,743	\$ 69,940	\$ 209,694	\$ 156,563	100.0%	-25.3%
Excess(Deficit) of revenues over expenditures	\$ (48,185)	\$ 81,547	\$ (208,194)	\$ (155,063)		-25.5%
Ending Balances	\$ 254,490	\$ 336,037	\$ 127,843	\$ (27,220)		-121.3%

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.

	FY18-19 Actual	FY19-20 Actual	FY20-21 Amended Budget	FY21-22 Budget	% of Total	% Change from 2020-21
Beginning Balance	\$ 1,191,026	\$ 1,520,668	\$ 1,350,613	\$ 1,110,555		
Revenues/Sources						
Licenses and permits	1,012,567	783,120	707,000	917,200	100.0%	29.7%
Transfer from Technology Fee	275,482	37,700	22,000	-	0.0%	-100.0% x
Total revenues/sources	<u>1,288,049</u>	<u>820,820</u>	<u>729,000</u>	<u>917,200</u>	<u>100.0%</u>	<u>25.8%</u>
-						
Expenditures/Uses						
Interfund transfer-indirect costs	220,809	314,677	323,748	341,423	31.8%	5.5%
Public Safety	737,598	676,198	645,310	731,499	68.2%	13.4%
Total Expenditures/uses	<u>\$ 958,407</u>	<u>\$ 990,875</u>	<u>\$ 969,058</u>	<u>\$ 1,072,922</u>	<u>100.0%</u>	<u>10.7%</u>
Excess(Deficit) of revenues over expenditures	\$ 329,642	\$ (170,055)	\$ (240,058)	\$ (155,722)		-35.1%
Ending Balances	<u>\$ 1,520,668</u>	<u>\$ 1,350,613</u>	<u>\$ 1,110,555</u>	<u>\$ 954,833</u>		<u>-14.0%</u>

CITY OF MIAMI SPRINGS
Projected Changes in Net Assets-Sanitation

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

	FY18-19 Actual	FY19-20 Actual	Amended Budget	FY21-22 Budget	% of Total	% Change from 2019-20
Beginning Net Assets	\$ (296,657)	\$ (423,037)	\$ (625,925)	\$ (827,617)		
Revenues/Sources						
Charges for Services	2,366,328	2,343,729	2,420,000	2,420,000	99.8%	0.0%
Miscellaneous	1,091	16,357	4,000	4,000	0.2%	100.0%
Total revenues/sources	<u>2,367,419</u>	<u>2,360,086</u>	<u>2,424,000</u>	<u>2,424,000</u>	100.0%	0.0%
Expenditures/Uses						
Operating Expenses	2,493,799	2,562,974	2,625,692	2,536,864	100.0%	-3.4%
Total Expenditures/uses	<u>\$ 2,493,799</u>	<u>\$ 2,562,974</u>	<u>\$ 2,625,692</u>	<u>\$ 2,536,864</u>	100.0%	-3.4%
Excess(Deficit) of revenues over expenditures	\$ (126,380)	\$ (202,888)	\$ (201,692)	\$ (112,864)		-44.0%
Ending Net Assets	<u>\$ (423,037)</u>	<u>\$ (625,925)</u>	<u>\$ (827,617)</u>	<u>\$ (940,481)</u>		13.6%

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.

	FY18-19 Actual	FY19-20 Actual	FY20-21 Amended Budget	FY21-22 Budget	% of Total	% Change from 2020-21
Beginning Net Assets	\$ 2,202,734	\$ 2,176,688	\$ 2,135,579	\$ 2,088,504		
Revenues/Sources						
Charges for Services	434,399	438,558	424,000	424,000	99.9%	0.0%
Miscellaneous			500	500	0.1%	0.0%
Total revenues/sources	<u>434,399</u>	<u>438,558</u>	<u>424,500</u>	<u>424,500</u>	100.0%	0.0%
Expenditures/Uses						
Operating Expenses	460,445	479,667	471,575	408,634	100.0%	-13.3%
Total Expenditures/uses	<u>\$ 460,445</u>	<u>\$ 479,667</u>	<u>\$ 471,575</u>	<u>\$ 408,634</u>	100.0%	-13.3%
Excess(Deficit) of revenues over expenditures	\$ (26,046)	\$ (41,109)	\$ (47,075)	\$ 15,866		-133.7%
Ending Net Assets	<u>\$ 2,176,688</u>	<u>\$ 2,135,579</u>	<u>\$ 2,088,504</u>	<u>\$ 2,104,370</u>		0.8%

DEMOGRAPHICS

CITY OF MIAMI SPRINGS, FLORIDA

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

(amounts expressed in thousands)

2020		2011					
Taxpayer	Taxable Valuation	Rank	Percentage Total Taxable Valuation	Taxpayer	Taxable Valuation	Rank	Percentage Total Taxable Valuation
MIAMI AP HOTEL LLC	\$ 32,300	1	2.4%				
DORIAN VAN BEYER CALLEN	17,702	2	1.3%	DORIAN VAN BEYER CALLEN	\$ 9,419	3	1.0%
42ND AVE HOSPITALITY	13,500	3	1.0%				
DORAL BOULEVARD	13,468	4	1.0%				
MIAMI AIRPRT LODGING	13,200	5	1.0%				
AA GROUP LTD	13,221	6	1.0%	AA GROUP LTD	14,976	2	1.7%
4299 MIAMI SPRINGS LLC	13,024	7	1.0%	4299 MIAMI SPRINGS LLC	6,436	9	0.7%
MIAMI LEJEUNE LLC	12,697	8	1.0%				
FAIRHAVENS REAL ESTATE	12,690	9	1.0%	FAIRHAVENS REAL ESTATE	6,669	8	0.7%
665 MOKENA PROPERTIES	11,051	10	0.8%				
				PRIME AFC INVEST MGMT LLC	7,783	6	0.9%
				FELCOR HOLDINGS L.P.	28,500	1	3.1%
				36TH STREET HOTEL HOLDINGS	\$ 7,802	5	0.9%
				ROYAL ARMES PROPERTIES	6,812	7	0.8%
				SOUTHERN BELL	6,275	10	0.7%
				RED ROOF INNS	8,100	4	0.9%
	<u>\$ 152,753</u>		<u>11.5%</u>		<u>\$ 102,772</u>		<u>11.4%</u>

Sources: Miami-Dade County Tax Assessors' Office

2020 Tax Roll

Real/personal property adjusted taxable value- \$1,323,740,967

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>
2011	13,809	279,618	20,249	N/A	3,458	11.5
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

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>2020</u>			<u>2011</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%
Miami Dade Community College	-		0.00%	-	-	0.86%
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>2011</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>
Public Safety										
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles	43	36	36	36	36	32	41	41	51	51
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	1

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

CITY OF MIAMI SPRINGS, FLORIDA

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

<u>Function/Program</u>	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety							2,020			
Police:							15,853	14,885	15,939	19,031
Number of calls answered	18,043	17,504	15,893	15,009	13,990	15,853	15,853	14,885	15,939	19,031
Number of arrests	430	494	489	373	327	292	292	374	405	568
Number of uniformed officers	43	43	43	42	43	43	43	43	44	45
Building & Zoning:										
Number of building permits issued	1,105	1,220	1,278	1,302	1,274	1,549	1,549	1,746	1,761	1,440
License/Permit revenue generated	\$490,819	\$404,196	\$663,443	\$948,629	\$552,041	\$618,194	\$618,194	\$ 1,418,490	\$ 1,288,049	\$ 820,820
Occupational licenses issued	603	587	569	569	582	568	568	603	532	506
Culture and recreation										
Number of senior meals served	43,054	41,634	39,851	41,746	56,014	42,346	42,346	47,850	52,916	54,917
Recreation revenues collected	\$449,149	\$475,212	\$460,122	\$411,196	\$343,094	\$420,444	\$420,444	\$ 486,797	\$ 486,797	\$ 95,630
Sanitation										
Refuse collected (tons per month)	475	508	839	961	914	953	953	927	937	1,060

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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General government	19	19	17	17	16	16	16	16	16	16
Public safety										
Police										
Officers	43	43	43	42	43	43	43	43	44	45
Civilians	11	11	11	11	10	13	13	12	12	12
Building & Zoning	5	5	5	5	6	7	7	7	6	7
Public Works	25	23	16	13	13	18	20	21	21	23
Culture and recreation	10	10	11	13	11	16	18	19	20	19
Sanitation	13	13	13	13	13	13	13	12	12	11
Stormwater	2	2	3	3	3	2	2	2	2	2
	<u>128</u>	<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>

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						
2011	631,848	179,860		60,956	872,664	6.4710	1,296,885	64.72%
2012	599,212	185,007		66,114	850,333	5.7400	1,221,297	77.98%
2013	597,863	211,570		77,894	887,327	6.9950	1,263,267	72.13%
2014	621,834	248,863		75,422	946,119	7.6710	1,284,743	73.64%
2015	653,405	264,315		68,523	966,244	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%

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	Percent of Levy
		Amount	Percent of Levy		
2011	5,840	5,577	95.5%	-	95.5%
2013	5,824	5,823	100.0%	-	100.0%
2014	6,807	6,669	98.0%	-	98.0%
2015	7,261	7,151	98.5%	-	98.5%
2016	7,103	7,073	99.6%	-	99.6%
2017	7,567	7,502	99.1%	-	99.1%
2018	7,920	8,124	102.6%	-	102.6%
2019	8,423	8,597	102.1%	-	102.1%
2020	8,749	8,801	100.6%	-	100.6%

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, 2020
(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)	\$ 3,188,281	0.43%	\$ 13,710
Miami-Dade County (3)	<u>4,336,800</u>	0.43%	<u>18,648</u>
Subtotal overlapping debt	7,525,081		32,358
City of Miami Springs direct debt	<u>13,230</u>	100.0%	<u>13,230</u>
Total direct and overlapping debt	\$ 7,538,311		\$ 45,588

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

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

H. SALES PROCESS: LONG-TERM BONDS

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

I. REFUNDINGS

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

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

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

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

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

J. CREDIT OBJECTIVES

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

K. DISCLOSURE AND COMPLIANCE REQUIREMENTS

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

L. ARBITRAGE

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

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

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

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

M. LEASING

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

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

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

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 150

EFFECTIVE DATE: October 1, 2009

TITLE: Capital Expenditures & Debt Policies

REVISION DATE: N/A

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

N. OTHER TYPES OF FINANCING

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

O. POLICY ADMINISTRATION

This policy will be reviewed annually by the Finance Director.

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies

REVISION DATE: N/A

Scope

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

Investment Objectives

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

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

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

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

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

Standards Of Care

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: N/A

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

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

Safekeeping And Custody

Authorized Investment Institutions and Broker/Dealers

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: N/A

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

Internal Controls

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: March 14, 2008

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: March 14, 2008

Suitable And Authorized Investments

The City shall limit investments to:

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 160

EFFECTIVE DATE: October 1, 2009

TITLE: Investment Policies(continued)

REVISION DATE: March 14, 2008

Bid Requirement

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

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

Reporting

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

Investment Parameters

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

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

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

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

CITY OF MIAMI SPRINGS

FINANCIAL POLICIES

DEPARTMENT: Finance

POLICY NO: 170

EFFECTIVE DATE: October 1, 2009

TITLE: Budgeting Policies

REVISION DATE: 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. 5/13
Rule 12D-16.002
Florida Administrative Code
Effective 5/13
Provisional

Check if E-TRIM Participant

FISCAL YEAR : 2021-2022	County : Miami-Dade		
<input type="checkbox"/> Check if new address			
Taxing Authority : CITY OF MIAMI SPRINGS Mailing Address : 201 WESTWARD DR Physical Address : SAME City, State, Zip : MIAMI SPRINGS, FL 33166 Date of Final Hearing : 09/27/2021	Taxing authorities must file the DR-487 with the required attachments within 30 days of the final hearing. Send completed "TRIM" Compliance packages by : <table style="width:100%; border:none;"> <tr> <td style="width:50%; vertical-align: top;"> Mail Florida Department of Revenue Property Tax Oversight - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000 </td> <td style="width:50%; vertical-align: top;"> Certified or Overnight Delivery Florida Department of Revenue Property Tax Oversight - TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, Florida 32399-0216 </td> </tr> </table> Trim package submission e-mail address: ptotrimpackages@floridarevenue.com	Mail Florida Department of Revenue Property Tax Oversight - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000	Certified or Overnight Delivery Florida Department of Revenue Property Tax Oversight - TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, Florida 32399-0216
Mail Florida Department of Revenue Property Tax Oversight - TRIM Section P. O. Box 3000 Tallahassee, Florida 32315-3000	Certified or Overnight Delivery Florida Department of Revenue Property Tax Oversight - TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, Florida 32399-0216		

<p align="center">All Taxing Authorities, Except School Districts</p> <p align="center">E-TRIM Participants only need to submit items 1-3</p> <p>WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:</p> <p><input checked="" type="checkbox"/> 1. Proof of Publication from the newspaper for all newspaper advertisements.</p> <p><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.</p> <p><input checked="" type="checkbox"/> 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i>, within 30 days of completion.</p> <p><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.</p> <p><input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i>.</p> <p><input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i>.</p> <p><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> <p align="center">*(See Rule 12D-17.004(2)(a), F.A.C.)</p>	<p align="center">School Districts</p> <p align="center">E-TRIM Participants only need to submit items 1-4</p> <p>WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with:</p> <p><input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i>.</p> <p><input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption.</p> <p><input type="checkbox"/> 3. ENTIRE PAGE(s) from the newspaper for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. Notice of Tax for School Capital Outlay. d. Amended Notice of Tax for School Capital Outlay.</p> <p><input type="checkbox"/> 4. Proof of Publication from the newspaper for all newspaper advertisements.</p> <p><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.</p> <p><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> <p align="center">*(See Rule 12D-17.004(2)(b), F.A.C.)</p>
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****If you have not received the DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.**

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :		Date :	
			09/28/2021	
	<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :	Title :	
	WILLIAM ALONSO		CITY MANAGER/FINANCE DIRECTOR	
Contact Name and Contact Title :		<input type="checkbox"/> Check if new contact		
WILLIAM ALONSO, CITY MANAGER		E-mail Address :		
Phone Number : 305-805-5011		ALONSOW@MIAMISPRINGS-FL.GOV		
		Fax Number : (305) 805-5040		

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

RESOLUTION NO. 2021 – 3939

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, 2021 AND ENDING SEPTEMBER 30, 2022 IN THE AMOUNT OF 7.2095 MILLS, WHICH IS THE SAME AS THE ROLL-BACK RATE OF 7.2095 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 2021, which includes all real property within the City; and

WHEREAS, on July 22, 2021, the City Council adopted Resolution No. 2021-3925 determining the proposed millage rate for the fiscal year commencing October 1, 2021 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 13, 2021 at 7:00 P.M. and the second to be held on Monday, September 27, 2021 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 13, 2021, the City Council adopted Resolution No. 2021-3931 setting a tentative millage rate of 7.2095 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 2021-2022 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 2021-2022.

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, 2021 and ending September 30, 2022 is hereby fixed at 7.2095 mills per \$1,000.00 of assessed property value, which is the same as the rolled-back rate of 7.2095 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 Vazquez who moved its adoption. The motion was seconded by Vice Mayor Best and upon being put to a vote, the vote was as follows:

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

PASSED AND ADOPTED this 27th day of September, 2021.



MARIA PUENTE MITCHELL
MAYOR

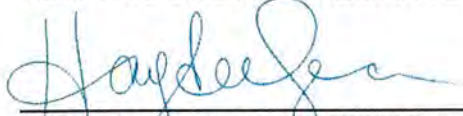
ATTEST:



ERIKA GONZALEZ, MMC
CITY CLERK



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

A handwritten signature in blue ink, appearing to read "Haydee", written over a horizontal line.

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

RESOLUTION NO. 2021 – 3940

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, 2021 AND ENDING SEPTEMBER 30, 2022; 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 2021, which includes all real property within the City; and

WHEREAS, on July 22, 2021, the City Council adopted Resolution No. 2021-3925 determining the proposed millage rate for the fiscal year commencing October 1, 2021 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 13, 2021 at 7:00 P.M. and the second to be held on Monday, September 27, 2021 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 2021-2022 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 2021-2022 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 2021-2022.

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, 2021 and ending September 30, 2022, 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 than 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, 2021 shall lapse at that time and all lapsed capital encumbrances shall be re-appropriated in the 2021-2022 Fiscal Year.

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

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

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

PASSED AND ADOPTED this 27th day of September, 2021.


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 2021-2022

Funds	Revenues & Reserves	Expense Appropriations & Reserves
General Fund	\$19,502,402	\$19,502,402
Special Revenue Funds	\$2,866,640	\$2,866,640
Enterprise Fund	\$2,945,498	\$2,945,498
Debt Service Fund	\$1,684,256	\$1,684,256
TOTALS	\$26,998,796	\$26,998,796



Reset Form


Print Form

MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE

For municipal governments, counties, and special districts

DR-420MM
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: 2021		County: MIAMI-DADE		
Principal Authority: CITY OF MIAMI SPRINGS		Taxing Authority: CITY OF MIAMI SPRINGS		
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(1)
IF YES, STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.				
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	7.2095	per \$1,000	(2)
3.	Prior year maximum millage rate with a majority vote from 2020 , Form DR-420MM, Line 13	7.1815	per \$1,000	(3)
4.	Prior year operating millage rate from Current Year Form DR-420, Line 10	7.3300	per \$1,000	(4)
If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.				
Adjust rolled-back rate based on prior year majority-vote maximum millage rate				
5.	Prior year final gross taxable value from Current Year Form DR-420, Line 7	\$	0	(5)
6.	Prior year maximum ad valorem proceeds with majority vote <i>(Line 3 multiplied by Line 5 divided by 1,000)</i>	\$	0	(6)
7.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12	\$	0	(7)
8.	Adjusted prior year ad valorem proceeds with majority vote <i>(Line 6 minus Line 7)</i>	\$	0	(8)
9.	Adjusted current year taxable value from Current Year form DR-420 Line 15	\$	0	(9)
10.	Adjusted current year rolled-back rate <i>(Line 8 divided by Line 9, multiplied by 1,000)</i>	0.0000	per \$1,000	(10)
Calculate maximum millage levy				
11.	Rolled-back rate to be used for maximum millage levy calculation <i>(Enter Line 10 if adjusted or else enter Line 2)</i>	7.2095	per \$1,000	(11)
12.	Adjustment for change in per capita Florida personal income <i>(See Line 12 Instructions)</i>		1.0443	(12)
13.	Majority vote maximum millage rate allowed <i>(Line 11 multiplied by Line 12)</i>	7.5289	per \$1,000	(13)
14.	Two-thirds vote maximum millage rate allowed <i>(Multiply Line 13 by 1.10)</i>	8.2818	per \$1,000	(14)
15.	Current year adopted millage rate	7.2095	per \$1,000	(15)
16.	Minimum vote required to levy adopted millage: (Check one)			(16)
<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.			
<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.			
<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.			
<input type="checkbox"/>	d. Referendum: The maximum millage rate is equal to the adopted rate. Enter Line 15 on Line 17.			
17.	The selection on Line 16 allows a maximum millage rate of <i>(Enter rate indicated by choice on Line 16).</i>	7.5289	per \$1,000	(17)
18.	Current year gross taxable value from Current Year Form DR-420, Line 4	\$	1,337,475,846	(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>	\$ 9,642,532	(19)
20.	Total taxes levied at the maximum millage rate <i>(Line 17 multiplied by Line 18, divided by 1,000).</i>	\$ 10,069,722	(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>	\$ 9,642,532	(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>	\$ 10,069,722	(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		9/28/2021 7:12 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.



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 : 2021	County : MIAMI-DADE
Principal Authority : CITY OF MIAMI SPRINGS	Taxing Authority : CITY OF MIAMI SPRINGS

Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.

	Name	Yes	No	Not Present or Not Voting
1.	Mayor Maria Mitchell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Councilman Bob Best	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	Councilman Walter Fajet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	Councilwoman Jacky Bravo	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	Councilman Victor Vazquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attach additional sheets, if necessary.		FINAL VOTE TOTALS :		
		5	0	0

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer : Electronically Certified by Taxing Authority		Date : 9/28/2021 7:12 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

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>