



City of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139, www.miamibeachfl.gov

COMMISSION MEMORANDUM

TO: Mayor Dan Gelber and Members of the City Commission

FROM: Jimmy L. Morales, City Manager

DATE: July 29, 2020

SUBJECT: **A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, ACTING IN ITS CAPACITY AS THE GOVERNING BODY OF THE BISCAYNE POINT SECURITY GUARD SPECIAL TAXING DISTRICT, ADOPTING THE OPERATING BUDGET FOR THE BISCAYNE POINT SECURITY GUARD SPECIAL TAXING DISTRICT FOR FISCAL YEAR 2021.**

ADMINISTRATION RECOMMENDATION

Adopt the Resolution which establishes the operating budget for the Biscayne Point Security Guard Special Taxing District for Fiscal Year 2021 in the amount of \$221,000, subject to adoption of the FY 2021 non-ad valorem assessment roll of \$676.88, per Residential Unit, for the cost of continued operation and maintenance of the Special Taxing District, including but not limited to the making of infrastructure and security improvements.

BACKGROUND

In 1990, the Mayor and City Commission of the City of Miami Beach and the Miami-Dade County Board of County Commissioners approved the creation of a Special Taxing District pursuant to City Resolution No. 90-19919 and County Ordinance No. 90-52 to provide 24-hour security guard service to Biscayne Point. Thereafter, in 2006 and 2007, respectively, the City's Mayor and City Commission and the Miami-Dade County Board of County Commissioners approved an amendment to the Special Taxing District in City Resolution No. 2006-26201 and County Ordinance No. 07-62 to provide for increased services, including the installation of cameras and a recording device in the guardhouse.

Pursuant to a Miami-Dade County Charter Amendment approved by the electorate on November 8, 2016, County Ordinance No. 16-14 was given effect which created a new Section 18-3.1 in the Miami-Dade County Code. This new County Code section provided, in part, that by joint resolutions of the Board of County Commissioners and the governing body of a municipality, the governing body of a municipality may be designated as the governing body of an existing Special Taxing District located entirely within the boundaries of such municipality, subject to a majority vote of the qualified electors residing in the Special Taxing District at an election called by and conducted as provided by the Board of County Commissioners and with the County Tax Collector and Property Appraiser would be needed to effectuate a transfer of control.

On January 23, 2018, the voters of the District approved the transfer of control of the Security Guard Special Taxing District to the City. As a result of this vote, and pursuant to the terms of the

Transfer Agreement executed between Miami-Dade County and the City of Miami Beach, the City became the governing body of the Special Taxing District, as no contest of the election was filed pursuant to Section 102.168 of the Florida Statutes. FY 2021 represents the third year of the City acting as the governing body of the Biscayne Point Security Guard Special Taxing District.

The City of Miami Beach intends to use the uniform method for collecting non-ad valorem assessments for the provision of continued operation and maintenance of the Special Taxing District, including but not limited to, the making of infrastructure and security improvements as authorized by Section 197.3632, Florida Statutes, because this method will allow such special assessments to be collected annually, commencing for the fiscal year beginning October 1, 2020, in the same manner as provided for ad valorem taxes.

PROCEDURE

The non-ad valorem assessment roll and operating budget for this Special Taxing District must be adopted in accordance with Florida Statutes. This procedure requires that this Resolution be considered immediately after adoption of the non-ad valorem assessment roll for the District (see accompanying Non-Ad Valorem Assessment Roll agenda item for details).

ANALYSIS

The FY 2021 budget for the Biscayne Point Security Guard Special Taxing District is \$221,000, which represents a 0.9%, or \$2,000, decrease from the District's FY 2020 operating budget and is comprised of the following line expenditures:

Items Included in FY 2021 Expenditures	\$
Contracted Security Guard Services for District	181,500
Utilities (Water, Sewer, Storm Water, Electricity, Telephone)	6,000
Janitorial Services	1,200
Guardhouse Repairs and Maintenance	1,200
Contingencies (based on budgeted collection allowance)	3,000
OIG Set-aside (based on 0.5% of budgeted contracts)	1,000
Property Management Internal Service Charges	27,100
Total	\$ 221,000

In order to continue to provide the current level of security required by this Special Taxing District, the Administration recommends the proposed FY 2021 non-ad valorem assessment of \$676.88, per Residential Unit, for real property located within the boundaries of the Biscayne Point Security Guard Special Taxing District commencing FY 2021, which will fund the FY 2021 budget for this Special Taxing District. This non-ad valorem assessment is \$9.27, or 1.4%, less than the adopted FY 2020 non-ad valorem assessment of \$686.15, per Residential Unit, and would generate proceeds of approximately \$221,000.

CONCLUSION

The City Commission, acting in its capacity as the governing body of the Biscayne Point Security Guard Special Taxing District, should adopt the attached Resolution which adopts the FY 2021 operating budget of \$221,000 for the Biscayne Point Security Guard Special Taxing District.

Attachment A – Biscayne Point Budget

JLM/JW/TOS

Attachment A

FY 2021 Biscayne Point Special Taxing District Budget

	FY 2017 Actuals (MIAMI-DADE COUNTY)	FY 2018 Actuals (MIAMI-DADE COUNTY)	FY 2019 Actuals (CITY OF MIAMI BEACH)	FY 2020 Budget (CITY OF MIAMI BEACH)	FY 2021 Budget (CITY OF MIAMI BEACH)	\$ Variance FY 2021 Budget vs FY 2020 Adopted	% Variance FY 2021 Budget vs FY 2020 Adopted
REVENUES							
Special Assessments	223,437	238,073	244,896	220,000	218,000	(2,000)	-0.9%
Special Assessment Collection Allowance	0	0	0	3,000	3,000	0	0.0%
Interest	442	1,223	554	0	0	0	0.0%
Other/Miscellaneous	0	0	18,620	0	0	0	0.0%
Fund Balance/Retained Earnings ⁽¹⁾	0	0	0	0	0	0	0.0%
Total	\$ 223,879	\$ 239,296	\$ 264,070	\$ 223,000	\$ 221,000	\$ (2,000)	-0.9%
EXPENDITURES							
Utilities (Water, Sewer, Storm Water, Electricity, Telephone) ⁽²⁾	2,395	4,717	3,619	5,000	6,000	1,000	20.0%
Janitorial Services ⁽³⁾	918	825	1,599	4,000	1,200	(2,800)	-70.0%
Repairs & Maintenance ⁽⁴⁾	524	851	1,077	5,000	1,200	(3,800)	-76.0%
Security Camera System Upgrade	0	0	0	0	0	0	0.0%
Security Guard Services ⁽⁵⁾	190,642	192,876	170,361	176,000	181,500	5,500	3.1%
Advertising	429	2,163	11,899	0	0	0	0.0%
Other Operating Expenditures	365	205	10	0	0	0	0.0%
Contingencies (based on collections allowance)	0	0	0	3,000	3,000	0	0.0%
Property Mgt Internal Service Charges ⁽⁶⁾	17,058	20,541	30,000	30,000	27,100	(2,900)	-9.7%
OIG Funding Set-Aside ⁽⁷⁾	0	0	0	0	1,000	1,000	100.0%
Total	\$ 212,330	\$ 222,178	\$ 218,565	\$ 223,000	\$ 221,000	\$ (2,000)	-0.9%
Surplus / (Shortfall)	\$ 11,549	\$ 17,118	\$ 45,505	\$ 0	\$ 0		
Number of Units (per Miami-Dade County Property Appraiser) ⁽⁸⁾	327.00	327.50	327.50	325.00	326.50	1.50	0.5%
\$ Assessment Rate/Unit	\$ 710.87	\$ 756.89	\$ 766.41	\$ 686.15	\$ 676.88	\$ (9.27)	-1.4%

Footnotes:

- ⁽¹⁾ Carryforward of funds from FY 2020 to complete security camera system update project
- ⁽²⁾ Utilities projections based on current year projections
- ⁽³⁾ FY 2021 janitorial services based on proposed amendment to janitorial services agreement to include services at guardhouse at a rate of \$22.52/week (based on one hour of service per week)
- ⁽⁴⁾ FY 2021 repairs and maintenance budget based on unforeseen repairs and maintenance of equipment that may be necessary throughout the fiscal year
- ⁽⁵⁾ FY 2021 security guard services based on current hourly rate of \$20.71 for services provided 24 hours/day, 7 days/week
- ⁽⁶⁾ Includes approximately 16% of the split-funded Administrative Officer position and indirect costs associated with the operations of the special taxing district
- ⁽⁷⁾ Set-aside for OIG Funding based on 0.5% of budgeted contracts in accordance with Ordinance 2020-4325 adopted by the City Commission on January 15, 2020
- ⁽⁸⁾ Based on number of units provided by the Miami Dade Property Appraiser for FY 2021