MIAMIBEACH

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

COMMISSION MEMORANDUM

TO: Honorable Mayor Dan Gelber and Members of the City Commission

FROM: Alina T. Hudak, City Manager

DATE: September 14, 2022

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 BEACH SECURITY GUARD SPECIAL TAXING DISTRICT, ADOPTING THE NON-AD VALOREM ASSESSMENT ROLL FOR ANNUAL ASSESSMENTS AGAINST REAL PROPERTY LOCATED WITHIN THE BISCAYNE BEACH SECURITY GUARD SPECIAL TAXING DISTRICT COMMENCING FISCAL YEAR 2023.**

STRATEGIC PLAN SUPPORTED

Organizational Innovation – Ensure strong fiscal stewardship

ADMINISTRATION RECOMMENDATION

The Administration recommends that the Mayor and City Commission, acting in its capacity as the governing body of the Biscayne Beach Security Guard Special Taxing District, adopt the attached Resolution which authorizes the City Manager to certify and transmit the following information, in accordance with Section 197.3632 of the Florida Statutes, to the Miami-Dade County Property Appraiser:

1) Non-Ad Valorem Assessment Roll of $2,285.71, per Residential Unit, for real property located within the Biscayne Beach Security Guard Special Taxing District commencing Fiscal Year 2023.

BACKGROUND

In 1989, 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. 88-19368 and County Ordinance No. 89-126 to provide 24-hour security guard service to Biscayne Beach.

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 provides, 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 December 17, 2019, the voters approved the transfer of control of the Special Taxing District to the City. As a result of this vote, and pursuant to the terms of the Transfer Agreement between the County and the City, the City became the governing body of the Special Taxing District pursuant to Section 102.168 of the Florida Statutes.

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.

PROCEDURE

The Non-Ad Valorem assessment roll and operating budget for the Biscayne Beach Security Guard Special Taxing District must be adopted in accordance with Florida Statutes.

The procedure by which Non-Ad Valorem assessments, as districts, will be placed on the annual Notice of Proposed Property Taxes and Combined Property Tax Bill mailed to all property owners for FY 2023 is as follows:

1. By June 1st, the County Property Appraiser provides the governing body of the Special Taxing District(s) with the applicable parcels/units comprising the Special Taxing District
2. By July 11th, the governing body of the Special Taxing District(s) is required to provide the County Property Appraiser with the proposed parcels/units being assessed and the applicable rates
3. By August 24th, the annual Notice of Proposed Property Taxes (TRIM Notice) to inform applicable property owners of the proposed Non-Ad Valorem assessment, is mailed by the County Property Appraiser
4. By September 15th, the governing body of the Special Taxing District(s) is required to provide the County Property Appraiser with the final parcels/units being assessed and the applicable rates adopted by Resolution by the governing body of the District

Upon adoption of the Non-Ad Valorem assessment roll and operating budget, the Non-Ad Valorem assessment will be placed on the annual Combined Property Tax Bill to be collected by the County Property Tax Collector and subsequently remitted to the governing body of the Special Taxing District(s) for operation of the District.

BUDGET

The FY 2023 budget reflects fiscal increases and/or decreases necessary to provide security services for the upcoming fiscal year. The FY 2023 budget for the Biscayne Beach Security Guard Special Taxing District, including $2,000 for the installation of additional lighting requested by the District, is $234,000, which represents a 0.9%, or $2,000, increase from the FY 2022 budget of $232,000 adopted by the City and is comprised of the following line item expenditures:

Items Included in FY 2023 Expenditures	$
Contracted Security Guard Services for District	190,200
Property Management Internal Service Charges	20,000
Utilities (Water, Sewer, Storm Water, Electricity, Telephone)	12,800
Contingencies (based on budgeted collection allowance)	3,100
Guardhouse Repairs and Maintenance	2,400
Installation of Additional Lighting (One-Time)	2,000
Advertising and Mailing Costs for Notice of Public Hearing	1,300
Guardhouse Janitorial Services	1,200
OIG Internal Service Charges	1,000
Total	**$ 234,000**

In order to continue to provide the current level of security required by this Special Taxing District, the Administration recommends the proposed FY 2023 Non-Ad Valorem assessment of $2,285.71, per Residential Unit, for real property located within the boundaries of the Biscayne Beach Security Guard Special Taxing District commencing FY 2023, which will fund the FY 2023 budget for this Special Taxing District. This Non-Ad Valorem assessment is $59.11, or 2.7%, more than the Non-Ad Valorem assessment adopted by the City for FY 2022 of $2,226.60, per Residential Unit, and would generate proceeds of approximately $232,000. The remainder of the total proposed budget, which is $2,000, will be funded using the District's available fund balance for the installation of additional lighting requested by the District.

Statutory Requirement

Section 197.3632 of the Florida Statutes, entitled "Uniform method for the levy, collection, and enforcement of Non-Ad Valorem assessments" establishes specific guidelines that must be used by all government entities, including local municipalities like the City of Miami Beach, in setting Non-Ad Valorem assessment rates.

Annually by June 1st, the County Property Appraiser is required to provide each local government, using the uniform method, with the following information by list or compatible electronic medium: the legal description of the property within the boundaries described in the Resolution, and the names and addresses of the owners of such property. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem roll provided. It is important to note that the Property Appraiser is not required to submit information which is not on the ad valorem roll or compatible electronic medium provided.

The Non-Ad Valorem assessment roll is required to be adopted at a duly noticed public hearing between January 1st and September 15th if one of the following criteria is met: (1) the Non-Ad Valorem assessment is levied for the first time; (2) the Non-Ad Valorem assessment is increased beyond the maximum rate authorized by law of judicial decree at the time of imposition; (3) the local government's boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board; or (4) there is a change in the purpose for such assessment or in the use of the revenue generated by such assessment.

By September 15th of each year, the Chair of the local governing board, or his or her designee, is required to certify a Non-Ad Valorem assessment roll on compatible medium to the tax collector containing the Non-Ad Valorem assessment for each parcel/unit on the roll.

CONCLUSION

The Mayor and City Commission, acting in its capacity as the governing body of the Biscayne Beach Security Guard Special Taxing District, should adopt the attached Resolution which establishes the Non-Ad Valorem assessment roll of $2,285.71, per Residential Unit, for annual assessments against real property located within the Biscayne Beach Security Guard Special Taxing District reflected in Attachment A commencing FY 2023, and authorizes and designates the City Manager to certify the Non-Ad Valorem assessment roll on compatible electronic medium to the County Tax Collector.

Attachment A – Biscayne Beach Non-Ad Valorem Assessment Roll
Attachment B – Biscayne Beach Budget

ATH/JW/TOS

ATTACHMENT A

Biscayne Beach Security Guard Special Taxing District

Non-Ad Valorem Assessment Roll

District #	Folio/Parcel	Property Address	City	State	Zip Code	Assessment Rate	Units	Assessment
F0203	02-3203-011-1030	1580 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1035	1575 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1040	1571 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1050	1561 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1060	1551 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1070	1541 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1080	1531 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1090	1521 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1100	1511 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1110	1501 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1120	1481 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1130	1471 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1140	1461 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1150	1451 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1160	1441 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1170	1431 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1180	1421 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1190	1411 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1200	1405 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1210	1375 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1220	1365 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1230	1361 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1240	1351 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1250	1341 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1260	1331 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1270	1321 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1280	1311 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1290	1301 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1300	1281 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1310	1271 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1320	1261 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1330	1251 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1340	1241 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1350	1231 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1360	1221 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1370	1211 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	0.50	$ 1,142.86
F0203	02-3203-011-1380	1201 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1390	1171 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1400	1161 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	0.50	$ 1,142.86
F0203	02-3203-011-1410	1151 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1420	1141 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1430	1131 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1440	1121 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71

ATTACHMENT A

Biscayne Beach Security Guard Special Taxing District

Non-Ad Valorem Assessment Roll

District #	Folio/Parcel	Property Address	City	State	Zip Code	Assessment Rate	Units	Assessment
F0203	02-3203-011-1450	1111 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1460	1101 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1461	1077 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1470	1065 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1480	1055 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1490	1035 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1500	1025 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1510	1015 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	0.50	$ 1,142.86
F0203	02-3203-011-1520	1005 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1670	950 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1680	1012 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1690	1020 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1700	1030 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1710	1040 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1720	1050 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1730	1060 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1740	1070 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1750	1080 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1760	1100 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1770	1110 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1780	1120 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	0.50	$ 1,142.86
F0203	02-3203-011-1790	1130 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1800	1140 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1810	1150 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1820	1160 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1821	1170 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1830	1200 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1840	1210 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1850	1220 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1860	1230 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1870	1240 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1880	1250 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1890	1260 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1900	1270 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1910	1280 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1920	1300 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1930	1310 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1940	1320 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1950	1330 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1960	1340 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1970	1350 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1980	1360 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-1990	1370 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71

ATTACHMENT A

Biscayne Beach Security Guard Special Taxing District

Non-Ad Valorem Assessment Roll

District #	Folio/Parcel	Property Address	City	State	Zip Code	Assessment Rate	Units	Assessment
F0203	02-3203-011-2000	1380 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2010	1400 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2020	1410 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2030	1420 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2040	1430 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2050	1440 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2060	1450 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2070	1460 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2080	1470 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2090	1480 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2100	1500 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2110	1510 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	0.50	$ 1,142.86
F0203	02-3203-011-2120	1520 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2130	1530 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2140	1540 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2150	1550 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2160	1560 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
F0203	02-3203-011-2170	1570 STILLWATER DR	Miami Beach	Florida	33141	$ 2,285.71	1.00	$ 2,285.71
						Total	**101.50**	**$ 231,999.57**

Total (Rounded for Budget Purposes) $ 232,000.00

ATTACHMENT B

FY 2023 Biscayne Beach Special Taxing District Budget

	FY 2018 Actuals (MIAMI-DADE COUNTY)	FY 2019 Actuals (MIAMI-DADE COUNTY)	FY 2020 Actuals (MIAMI-DADE COUNTY)	FY 2021 Actuals (CITY OF MIAMI BEACH)	FY 2022 Adopted Budget (CITY OF MIAMI BEACH)	FY 2023 Proposed Budget (CITY OF MIAMI BEACH)	$ Variance FY 2023 Budget vs FY 2022 Adopted	% Variance FY 2023 Budget vs FY 2022 Adopted
REVENUES								
Special Assessments	272,052	271,553	271,593	217,253	223,500	228,900	5,400	2.4%
Special Assessment Collection Allowance	0	0	0	0	2,500	3,100	600	24.0%
Fund Balance/Retained Earnings	0	0	0	0	6,000	2,000	(4,000)	-66.7%
Interest/Other	1,131	2,585	104,471	102,364	0	0	0	0.0%
Total	**$ 273,183**	**$ 274,139**	**$ 376,064**	**$ 319,617**	**$ 232,000**	**$ 234,000**	**$ 2,000**	**0.9%**
EXPENDITURES								
Personnel Services Expenditures	0	4,251	4,912	0	0	0	0	0.0%
Utilities (Water, Sewer, Storm Water, Electricity) [1]	2,558	2,678	2,411	5,676	6,700	10,400	3,700	55.2%
Utilities (Telephone)	1,632	1,601	1,661	1,560	1,800	2,400	600	33.3%
Janitorial Services [2]	1,205	1,286	1,277	496	1,200	1,200	0	0.0%
Repairs & Maintenance [3]	2,522	3,555	2,030	1,161	8,400	2,400	(6,000)	-71.4%
Security Guard Services [4]	188,491	197,894	197,343	199,674	190,200	190,200	0	0.0%
Advertising [5]	0	0	0	0	0	1,300	1,300	100.0%
Guardhouse Lighting	0	0	0	0	0	2,000	2,000	100.0%
Contingencies (based on collections allowance)	0	0	0	0	2,500	3,100	600	24.0%
Property Management Internal Service Charges [6]	21,172	28,723	19,263	27,100	20,200	20,000	(200)	-1.0%
OIG Internal Service Charges [7]	0	0	0	0	1,000	1,000	0	0.0%
Total	**$ 217,581**	**$ 239,988**	**$ 228,897**	**$ 235,668**	**$ 232,000**	**$ 234,000**	**$ 2,000**	**0.9%**
Surplus / (Shortfall)	**$ 55,602**	**$ 34,151**	**$ 147,167**	**$ 83,949**	**$ 0**	**$ 0**	**$ 0**	
Number of Units (per Miami-Dade County Property Appraiser) [8]	103.00	103.00	103.00	101.00	101.50	101.50	0.00	0.0%
$ Assessment Rate/Unit	$ 2,715.51	$ 2,733.20	$ 2,733.20	$ 2,118.12	$ 2,226.60	$ 2,285.71	$ 59.11	2.7%

Footnotes:

[1] Utility costs based on the following: Electricity - FY 2022 actuals for 4 months plus a 4% increase for FPL rate increase; Storm Water - current monthly rate of $25.60; Water and Sewer - year-to-date actuals

[2] FY 2023 janitorial services based on current agreement to include services at guardhouse at a rate of $22.52/week (based on one hour of service per week)

[3] FY 2023 repairs and maintenance budget based on Facilities and Fleet Management's projection for preventive and corrective maintenance

[4] FY 2023 security guard cost based on an hourly rate for a Level 1 guard of $21.03 per hour to provide coverage 24 hours/day, 7 days/week and a Level 5 guard of $24.14 per hour to provide coverage, 40 hours/week (the hourly rate is subject to change for living wage if adopted by the City Commission for FY 2023)

[5] Advertising budget based on costs for Noticing of Public Hearing for Special Taxing Districts for FY 2022

[6] Includes approximately 16.7% of the split-funded Administrative Officer position and indirect costs associated with the operations of the Special Taxing District based on an updated Full Cost Allocation Study completed by a third-party consultant (1.31% of adjusted budget). This includes a 2.0% merit and a 10% increase over the FY 2022 projection for Health and Life Insurance, as well as proportionate share of pension costs for portion of full-time Administrative Officer position funded by Special Taxing District

[7] Based on the finalization of the Office of the Inspector General's FY 2023 budget and internal services allocations for FY 2023

[8] Proposed FY 2023 units based on Non-Ad Valorem Assessment roll provided by the Miami Dade Property Appraiser on June 1, 2022