RESOLUTION NO. _____

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 ALLISON ISLAND SECURITY GUARD SPECIAL TAXING DISTRICT, ADOPTING THE OPERATING BUDGET FOR THE ALLISON ISLAND SECURITY GUARD SPECIAL TAXING DISTRICT FOR FISCAL YEAR 2023.

WHEREAS, the Mayor and City Commission of the City of Miami Beach and Miami-Dade County Board of County Commissioners ("County") approved the creation of the Allison Island Security Guard Special Taxing District ("Special Taxing District") pursuant to City Resolution No. 89-19604 and County Ordinance No. 89-125, in order to provide 24-hour security guard service to Allison Island; and

WHEREAS, the Special Taxing District is located entirely within the City of Miami Beach ("City"), and Section 18-3.1 of the Code of Miami-Dade County provides that for a special taxing district located entirely within municipal boundaries, the County may designate the governing body of the municipality as the governing body of the special taxing district, subject to a majority vote of the qualified electors residing in the district; and

WHEREAS, a special election was conducted within the Special Taxing District on December 17, 2019, which resulted in the approval of the transfer of control of the Special Taxing District from the County to the City by a majority vote of the qualified electors residing in the Special Taxing District; and

WHEREAS, on February 12, 2020, the Mayor and City Commission adopted Resolution No. 2020-31176, expressing the City's intent to use the uniform method for collecting non-ad valorem assessments to be levied within the Special Taxing District, 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; and

WHEREAS, for the purpose of providing security services within the Allison Island Security Guard Special Taxing District, the attached budget has been developed to fund projected Fiscal Year 2023 operating expenditures.

NOW, THEREFORE, BE IT DULY RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, that the Mayor and City Commission, acting in its capacity as the governing body of the Allison Island Security Guard Special Taxing District, hereby adopt the Fiscal Year 2023 Operating Budget for the Allison Island Security Guard Special Taxing District, as detailed in Attachment A and summarized below:

Revenues	
Non Ad Valorem Assessments	$ 216,000
Use of Fund Balance	20,000
Total	**$ 236,000**
Expenditures	
Security Services for District	$ 184,000
Security Camera System Upgrade (One-Time)	20,000
Property Mgmt. Internal Service Charges	20,000
Guardhouse Utilities	3,800
Guardhouse Repairs and Maintenance	2,400
Contingencies	2,400
Guardhouse Janitorial Services	1,200
Advertising and Mailing Costs for Notice of Public Hearing	1,200
OIG Internal Service Charges	1,000
Total	**$ 236,000**

PASSED AND ADOPTED this 14th day of September, 2022.

ATTEST:

Dan Gelber, Mayor

Rafael E. Granado, City Clerk

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION

City Attorney PAZ 8-18-22 Date

ATTACHMENT A

FY 2023 Allison Island Special Taxing District Budget

	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	246,437	258,619	216,055	213,200	213,600	400	0.2%
Special Assessment Collection Allowance	0	0	0	2,800	2,400	(400)	-14.3%
Fund Balance/Retained Earnings	0	0	0	10,000	20,000	10,000	100.0%
Interest/Other	2,180	1,100	38,577	0	0	0	0.0%
Total	**$ 248,617**	**$ 259,719**	**$ 254,632**	**$ 226,000**	**$ 236,000**	**$ 10,000**	**4.4%**
EXPENDITURES							
County Personnel Costs	6,174	4,601	0	0	0	0	0.0%
Utilities (Electricity, Telephone, Sewer, Storm Water, Water) [1]	2,300	2,172	2,441	4,400	3,800	(600)	-13.6%
Janitorial Services [2]	2,653	1,411	490	1,200	1,200	0	0.0%
Repairs & Maintenance [3]	201	2,593	1,065	12,400	22,400	10,000	80.6%
Security Guard Services [4]	188,336	204,922	182,328	184,000	184,000	0	0.0%
Advertising [5]	0	0	0	0	1,200	1,200	100.0%
Contingencies (based on collections allowance)	0	0	0	2,800	2,400	(400)	-14.3%
Property Management Internal Service Charges [6]	28,324	19,205	27,100	20,200	20,000	(200)	-1.0%
OIG Internal Service Charges [7]	0	0	0	1,000	1,000	0	0.0%
Total	**$ 227,989**	**$ 234,904**	**$ 213,424**	**$ 226,000**	**$ 236,000**	**$ 10,000**	**4.4%**
Surplus / (Shortfall)	**$ 20,628**	**$ 24,815**	**$ 41,208**	**$ 0**	**$ 0**		
Number of Units (per Miami-Dade County Property Appraiser) [8]	47.00	47.00	46.00	47.00	49.00	2.00	4.3%
$ Assessment Rate/Unit	$ 5,336.42	$ 5,730.88	$ 4,804.35	$ 4,595.74	$ 4,408.16	$ (187.58)	-4.1%

Footnotes:

[1] Utility costs based on the following: Electricity - FY 2021 actuals for 4 months plus a 4% increase for FPL rate increase; Telephone - current monthly rate of $110.90; Storm Water - current monthly rate of $25.60 plus a 7.1% CPI increase; Water and Sewer - year-to-date actuals plus a 7.1% CPI increase

[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, which includes one-time expenditure request of $20,000 for camera

[4] FY 2023 security guard cost based on an hourly rate for the Level 1 guard of $21.03 per hour to provide coverage 24 hours/day, 7 days/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 (1.32% 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