

RESOLUTION NO. 2023-32769

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 2024.

WHEREAS, the Mayor and City Commission of the City of Miami Beach ("City") and Miami-Dade County Board of County Commissioners ("County") approved the creation of the Allison Island Security Guard Special Taxing District ("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 District is located entirely within the 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 District on December 17, 2019, which resulted in the approval of the transfer of control of the District from the County to the City by a majority vote of the qualified electors residing in the 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 District, for the purpose of continued operation and maintenance of the 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 requested by the District, the attached budget has been developed to fund projected Fiscal Year (FY) 2024 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 FY 2024 operating budget for the Allison Island Security Guard Special Taxing District, as summarized below:

<u>Revenues</u>	
Non-Ad Valorem Assessments	\$ 324,000
Total	\$ 324,000
 <u>Expenditures</u>	
Contracted Security Services for District	\$ 275,000
CMB Internal Service Charges and Fees	20,000
Guardhouse Repairs and Preventive Maintenance	10,700

Contingencies (based on budgeted collection allowance)	5,000
Legal Counsel Services	4,500
Guardhouse Utilities (Water, Sewer, Storm Water, Electricity, etc.)	4,100
Guardhouse Exit Gate Upgrade (one-time)	3,500
Advertising and Mailing Services for Required Notice of Public Hearing	1,200
Total	\$ 324,000

PASSED AND ADOPTED this 13th day of September 2023.

ATTEST:



 Rafael E. Granado, City Clerk

SEP 20 2023



 Dan Gelber, Mayor

APPROVED AS TO
 FORM AND LANGUAGE
 & FOR EXECUTION



 for City Attorney NK

8/28/2023
 Date

MIAMI BEACH

COMMISSION MEMORANDUM

TO: Honorable Mayor and Members of the City Commission
FROM: Alina T. Hudak, City Manager
DATE: September 13, 2023

5:04 p.m.

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 ALLISON ISLAND SECURITY GUARD SPECIAL TAXING DISTRICT, ADOPTING THE OPERATING BUDGET FOR THE ALLISON ISLAND SECURITY GUARD SPECIAL TAXING DISTRICT FOR FISCAL YEAR 2024.

RECOMMENDATION

See attached Memorandum.

SUPPORTING SURVEY DATA

N/A

FINANCIAL INFORMATION

See attached Memorandum.

Applicable Area

Citywide

Is this a "Residents Right to Know" item, pursuant to City Code Section 2-14?

Yes

Does this item utilize G.O. Bond Funds?

No

Strategic Connection

Organizational Innovation - Ensure strong fiscal stewardship.

Legislative Tracking

Office of Management and Budget

ATTACHMENTS:

Description

- Memo - FY2024 Allison Island Budget

□ Resolution

MIAMI BEACH

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 13, 2023

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 ALLISON ISLAND SECURITY GUARD SPECIAL TAXING DISTRICT, ADOPTING THE OPERATING BUDGET FOR THE ALLISON ISLAND SECURITY GUARD SPECIAL TAXING DISTRICT FOR FISCAL YEAR 2024.**

STRATEGIC PLAN SUPPORTED

Organizational Innovation – Ensure strong fiscal stewardship

ADMINISTRATION RECOMMENDATION

Adopt the Resolution which establishes the operating budget for the Allison Island Security Guard Special Taxing District ("District") for Fiscal Year (FY) 2024 in the amount of \$324,000, subject to adoption of the non-ad valorem assessment roll of \$7,120.88, per Residential Unit, for the cost of continued operation and maintenance of the District, including but not limited to the making of infrastructure and security improvements.

BACKGROUND

In 1989, the Mayor and City Commission and the Miami-Dade County Board of County Commissioners approved the creation of a Special Taxing District pursuant to City Resolution No. 89-19604 and County Ordinance No. 89-125 to provide 24-hour security guard service to Allison Island.

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 this District must be adopted in accordance with Florida Statutes. This procedure requires that this Resolution be considered immediately after the non-ad valorem assessment roll for the District has been adopted (see accompanying Non-Ad Valorem Assessment Roll agenda item for details).

PROPOSED BUDGET

The proposed budget for the Allison Island Security Guard Special Taxing District, which includes additional funding of \$91,000 for security guard services and one-time funding of \$3,500 for an upgrade of the guardhouse exit gate requested by the District, is \$324,000 as summarized below and further detailed in Attachment A. This represents a 37.3%, or \$88,000, increase from the adopted FY 2023 budget of \$236,000.

Expenditures in FY 2024 Budget		\$
Contracted Security Services for District		275,000
CMB Internal Service Charges and Fees		20,000
Guardhouse Repairs and Preventive Maintenance		10,700
Contingencies (based on budgeted collection allowance)		5,000
Legal Counsel Services		4,500
Guardhouse Utilities (Water, Sewer, Storm Water, Electricity, etc.)		4,100
Guardhouse Exit Gate Upgrade (one-time)		3,500
Advertising and Mailing Services for Required Notice of Public Hearing		1,200
Total		\$ 324,000

In order to provide the level of service requested by the District, an assessment of \$7,120.88, per Residential Unit, is proposed for real property located within the boundaries of the District commencing FY 2024, which will fund the proposed budget. The proposed non-ad valorem assessment is \$2,712.72, or 61.5%, more than the non-ad valorem assessment of \$4,408.16, per Residential Unit, that was adopted for FY 2023 and would generate approximately \$324,000.

CONCLUSION

The City Commission, acting in its capacity as the governing body of the Allison Island Security Guard Special Taxing District, should adopt the Resolution which adopts the operating budget of \$324,000 for the Allison Island Security Guard Special Taxing District for FY 2024.

Attachment A – Allison Island Budget

ATH/JG/TOS

ATTACHMENT A

FY 2024 Allison Island Special Taxing District Budget							
	FY 2020 Actuals (MIAMI-DADE COUNTY)	FY 2021 Actuals (CITY OF MIAMI BEACH)	FY 2022 Actuals (CITY OF MIAMI BEACH)	FY 2023 Adopted Budget (CITY OF MIAMI BEACH)	FY 2024 Proposed Budget (CITY OF MIAMI BEACH)	\$ Variance FY 2024 Proposed vs FY 2023 Adopted	% Variance FY 2024 Proposed vs FY 2023 Adopted
REVENUES							
Special Assessments	258,619	216,055	211,561	211,561	211,561	100,400	47.0%
Special Assessments Collection Allowance	0	0	0	0	0	2,600	108.3%
Special Assessments Miami-Dade County Collection Allowance	0	0	0	0	0	5,000	100.0%
Fund Balance/Retained Earnings	0	0	0	0	0	(20,000)	100.0%
Interest/Other	1,100	0	138	0	0	0	0.0%
Total	\$ 259,719	\$ 216,055	\$ 211,699	\$ 211,561	\$ 211,561	\$ 88,000	37.3%
EXPENDITURES							
County Personnel Costs	4,601	0	0	0	0	0	0.0%
Utilities (Electricity, Telephone, Sewer, Storm Water, Water) ⁽¹⁾	2,172	2,441	3,235	3,235	3,235	300	7.9%
Janitorial Services ⁽²⁾	1,411	490	1,194	1,194	1,194	200	16.7%
Repairs & Maintenance ⁽³⁾	2,593	1,065	7,014	7,014	7,014	(9,600)	-42.9%
Security Guard Services ⁽⁴⁾	204,922	182,328	184,123	184,123	184,123	91,000	49.5%
Advertising ⁽⁵⁾	0	0	840	840	840	0	0.0%
Contingencies (based on collections allowance)	0	0	0	0	0	2,600	108.3%
Property Management Internal Service Charges ⁽⁶⁾	19,205	27,100	20,200	20,200	20,200	3,500	17.5%
ONG Internal Service Charges ⁽⁷⁾	0	0	1,000	1,000	1,000	0	0.0%
Reimbursement for Prior Year Advertising Costs for Public Hearing	0	0	1,081	0	0	0	0.0%
Total	\$ 234,904	\$ 213,424	\$ 218,666	\$ 218,666	\$ 218,666	\$ 88,000	37.3%
Surplus / (Shortfall)	\$ 24,815	\$ 2,631	\$ (6,967)	\$ (7,105)	\$ (7,105)	\$ 0	0.0%
Number of Units (per Miami-Dade County Property Appraiser) ⁽⁸⁾	47.00	46.00	47.00	46.00	46.00	(3.50)	-7.1%
\$ Assessment Rate/Unit	\$ 5,730.88	\$ 4,804.35	\$ 4,595.74	\$ 4,595.74	\$ 4,595.74	\$ 2,712.72	61.5%

Footnotes:

- ⁽¹⁾ Utility costs based on the following: Electricity - average of the prior year actuals; Telephone - Based on department request due to increased monthly charges; Storm Water - current monthly payment of \$27.42 extrapolated forward plus 9.9% CPI increase; Water and Sewer - based on current year projections plus 5.48% and 2.35% rate increases, respectively, that were approved by Ordinance.
- ⁽²⁾ FY 2024 Janitorial services based on department request (current contract expires May 2024, which may result in an increase in the rates for services provided).
- ⁽³⁾ FY 2024 repairs and maintenance budget based on Facilities and Fleet Management's projection for preventative and corrective maintenance.
- ⁽⁴⁾ FY 2024 security guard cost based on current year projection for security guard services, plus additional funding based on District's request of \$275,000 to be budgeted for security in FY 2024.
- ⁽⁵⁾ Advertising budget based on current year projection for required advertising of public hearing to adopt annual assessment roll.
- ⁽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, 3% COLA, and a 10% increase over the FY 2023 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 Office of the Inspector General's FY 2024 budget and internal services allocations for FY 2024.
- ⁽⁸⁾ FY 2024 units based on Non-Ad Valorem Assessment roll provided by the Miami Dade Property Appraiser on June 1, 2023.