

RESOLUTION NO. 2024-33279

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 2025.

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 twenty-four (24) hour security guard services 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 to fund the continued operation and maintenance of the guardhouse gates, and security guard services in the District, including but not limited to the making of building, infrastructure, and security-related improvements, as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, for the purpose of providing security services, as well as funding the renovation of the security guardhouse that was requested by the District, the attached budget has been developed to fund projected Fiscal Year (FY) 2025 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 2025 operating budget for the Allison Island Security Guard Special Taxing District, as summarized below:

Revenues

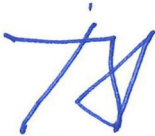
Non-Ad Valorem Assessments	\$ 676,000
Total	\$ 676,000

Expenditures

Guardhouse Renovation Project (One-Time)	\$330,000
Contracted Security Services and General Liability Insurance for District	294,000
Contingencies (based on budgeted collection allowance)	20,000
City of Miami Beach Internal Service Charges and Fees	16,000
Guardhouse Repairs and Preventive Maintenance	9,300
Guardhouse Utilities (Water, Sewer, Storm Water, Electricity, etc.)	4,200
Guardhouse Janitorial Services	1,500
Advertising and Mailing Services for Required Notice of Public Hearing	1,000
Total	\$ 676,000

PASSED AND ADOPTED this 11 day of September, 2024.

ATTEST:



Rafael E. Granado, City Clerk

SEP 17 2024



Steven Weiner, Mayor



APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION



City Attorney

01/22/2024

Date

ATTACHMENT A

FY 2025 Allison Island Special Taxing District Budget							
	FY 2021 Actuals (CITY OF MIAMI BEACH)	FY 2022 Actuals (CITY OF MIAMI BEACH)	FY 2023 Actuals (CITY OF MIAMI BEACH)	FY 2024 Adopted Budget (CITY OF MIAMI BEACH)	FY 2025 Proposed Budget (CITY OF MIAMI BEACH)	\$ Variance FY 2025 Proposed vs FY 2024 Adopted	% Variance FY 2025 Proposed vs FY 2024 Adopted
REVENUES							
Special Assessments	\$ 216,055	\$ 211,561	\$ 216,042	\$ 314,000	\$ 650,000	\$ 336,000	107.0%
Special Assessments Collection Allowance	-	-	-	5,000	13,000	8,000	160.0%
Special Assessments Miami-Dade County Collection Allowance	-	-	-	5,000	13,000	8,000	160.0%
Fund Balance/Retained Earnings	-	-	-	-	-	-	0.0%
Interest/Other	38,577	138	1,571	-	-	-	0.0%
Total	\$ 254,632	\$ 211,699	\$ 217,614	\$ 324,000	\$ 676,000	\$ 352,000	108.6%
EXPENDITURES							
Utilities (Electricity, Telephone, Sewer, Storm Water, Water) ⁽¹⁾	\$ 2,441	\$ 3,235	\$ 3,566	\$ 4,100	\$ 4,200	\$ 100	2.4%
Janitorial Services ⁽²⁾	490	1,194	1,217	1,400	1,500	100	7.1%
Repairs & Maintenance ⁽³⁾	1,065	7,014	28,067	12,800	9,300	(3,500)	-27.3%
Security Guard Services ⁽⁴⁾	182,328	184,123	188,318	275,000	289,000	14,000	5.1%
General Liability Insurance for Special Taxing District Operations	-	-	-	-	5,000	5,000	100.0%
Guardhouse Renovation Project	-	-	-	-	330,000	330,000	100.0%
Advertising ⁽⁵⁾	-	840	390	1,200	1,000	(200)	-16.7%
Contingencies (based on collections allowance)	-	-	-	5,000	20,000	15,000	300.0%
Facilities Management and Other City Services Charges ⁽⁶⁾	27,100	20,200	20,000	23,500	15,000	(8,500)	-36.2%
OIG Internal Service Charges ⁽⁷⁾	-	1,000	1,000	1,000	1,000	-	0.0%
Reimbursement for Prior Year Advertising Costs for Public Hearing	-	1,081	-	-	-	-	0.0%
Total	\$ 213,424	\$ 218,686	\$ 242,559	\$ 324,000	\$ 676,000	\$ 352,000	108.6%
Surplus / (Shortfall)	\$ 41,208	\$ (6,987)	\$ (24,945)	\$ -	\$ -	\$ -	0.0%
Number of Units (per Miami-Dade County Property Appraiser) ⁽⁸⁾	46.00	47.00	49.00	45.50	45.50	-	0.0%
\$ Assessment Rate/Unit	\$ 4,804.35	\$ 4,595.74	\$ 4,409.03	\$ 7,120.88	\$ 14,857.14	\$ 7,736.26	108.6%

Footnotes:

⁽¹⁾ Utility costs based on the following: Electricity - Based on FY 2023 actuals; Telephone - Based on average monthly invoices; Storm Water - Based on average monthly invoices; and Water and Sewer - Based on average monthly invoices.

⁽²⁾ FY 2025 janitorial services based on department's request, which is consistent with the current year trend.

⁽³⁾ FY 2025 repairs and maintenance budget based on department's request, which is consistent with prior and current year trends.

⁽⁴⁾ FY 2025 security guard cost based on HOA's request of \$275,000 for security guard services in FY 2024 with a 5% increase being applied in anticipation of the CPI increase for the HOA's current vendor.

⁽⁵⁾ Advertising budget based on prior year trends required for the advertising of the public hearing to adopt annual assessment roll.

⁽⁶⁾ Includes approximately 12.25% 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. This includes a 2.0% merit, 0% COLA, and a 10% increase over the FY 2024 projection for Health and Life Insurance, as well as proportionate share of pension costs for portion of full-time Administrative Officer position funded by City's four Taxing Districts.

⁽⁷⁾ Based on the Office of the Inspector General's FY 2025 budget and internal services allocations for FY 2025.

⁽⁸⁾ FY 2025 units based on Non-Ad Valorem Assessment roll provided by the Miami Dade Property Appraiser as of June 1, 2024.