

***West End North  
Municipal Advisory Committee***

***Revenues and Expenditures Analysis***

***Final Report & Pro Forma***

*Approved on March 23<sup>rd</sup>, 2016 7:45 pm*

*by West End North MAC Board*

***Proposed Incorporated Area***

***Report On:***

***Municipal Structure & Costs Analysis***

***For Consultant review***

*Last updated: 11:11 AM 4/14/2016*

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*West End North Municipal Advisory Committee*  
*Revenues and Expenditures Analysis*  
*Pro Forma – March 23, 2016*

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# *West End North Municipal Advisory Committee*

## *Revenues and Expenditures Analysis*

*Pro Forma – March 23, 2016*

### **Executive Summary**

The following Pro Forma Report represents the projected revenues and expenditures with a functional organization and operational structure proposed for the West End North Incorporated Area. This Final Pro Forma Report is based on (OMB) guidance at MAC-1 Board Meetings and Miami-Dade county municipal service presentations during 2014-2016. It provides revenue FLY2017 estimates for the West End North Area with 2015 revenue sharing figures from the FL-Dept. of Revenue; with other revenue source projections as well as Projected budget figures and expenditures categories for Fiscal 2017; as set forth in the (1) Pro Forma and (2) Organization chart and Functional structure reviewed at the MAC 1 Board meeting on February 22, 2016.

This Final Report is intended to serve several purposes: As a policy document, this report serves to inform the reader about the organization, how the departments may be organized and the services the new City could provide. As a financial plan, the data details the costs associated with providing municipal services and how the services could be funded.

In addition information from incorporated cities with comparable municipal government annual budgets was used as well as The State of Florida, 2015 Local Government Financial Handbook, Florida League of Cities Salaries Handbook, and Miami Dade County documents to aid in the preparation and integrity of the proposed West End North Incorporated Area Pro Forma Report.

The mentioned Items (1) and (2) were used as preliminary and prospective guides during the preparation process of the FY2017 Pro Forma Report for the proposed West End North Incorporated Area. Some figures were used as reference from selected South Florida incorporated cities, particularly those similar in population size, land area, revenue and residential character of the community. These figures were referenced only as a guide to estimate revenues and expenses. Where believed appropriated figures were adjusted for differences expected to occur in revenue or expenses particularly relative to the service priorities and direction set forth by MAC 1 board.

The report presents a consolidated picture of the total revenue and expenditures for the General Fund, Utility Fund, and Transportation Fund. The operation of each fund is accounted for through a set of self-balancing accounts that comprise each fund's revenues and expenditures and as such are revenue neutral to the other aspects of operating as a municipality. The Final Report is a result of a detailed review of the Non Incorporated Area Reports, Miami-Dade County municipal services presentations depicting current UMSA service levels and cost estimates. This Final Report was prepared by members of the West End North MAC-1 board based in part on information provided by Miami-Dade County OSBM staff, Local Government Financial Information Handbook.

The report identifies a total of \$\$39,879,896 in revenues. Expenditures, including transfers payments, funds and reserves are projected to be \$37,941,560. These projections suggest a budget surplus of \$1,938,336 at the end of the proposed municipality's fiscal year. These figures include provision for first year start up and working capital (surplus): based on an Ad Valorem Property Tax rate of 1.9283 mills.

Revenue was updated after a meeting with (OMB) with figures by FL-Department of revenue and pending expense items for school cross guard and park staffing requested from our last meeting.

At this time with the approval of the West End North Incorporated Area Pro Forma Report by the MAC 1 Board it will be ready to present to a Third-Party reviewer (Consultant to OMB).

# *West End North Municipal Advisory Committee*

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### **BACKGROUND**

The West End North Municipal Advisory Committee (MAC), a group of West End North area residents appointed by the Board of County Commissioners (BCC), was created by Ordinance No. 13-70, adopted by the BCC on July 2, 2013, and extended by Ordinance No. 15-67 on July 14, 2015, to review the concerns raised by both members of the County Commission and County staff and the manner in which those concerns may be alleviated in the event that the West End North area is incorporated as a municipality.

The (MAC) began meeting April 23, 2014. The group met with local officials, private government consultants and County staff from various departments in order to gather information for this document.

The West End North – (MAC) Municipal Advisory Committee Members are:

- Enrique Piniero Committee Chair
- Libby Perez Committee Vice Chair
- Raul Andres Pino
- Jose Luis Rodriguez
- Erika Santamaria
- Monica Colucci
- Wilson Cristancho

*For information regarding (MAC) Municipal Advisory Committee members please contact:*

Miami-Dade County Office of Management & Budget  
<http://www.miamidade.gov/incorporationandannexation/>  
Phone: (305) 375-5143

(OMB) Office of Management and Budget  
111 NW 1st Street 22nd Floor  
Miami, FL 33128

*For Frequently Asked questions about the MAC process please visit:*

<http://www.miamidade.gov/incorporationandannexation/library/reports/west-kendall-section-1-general-information.pdf>

*For Information regarding the MAC meetings documents please visit:*

<http://www.miamidade.gov/incorporationandannexation/west-kendall-section-1.asp>



# *West End North Municipal Advisory Committee*

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### **ROADS**

There are approximately 202.0 centerline miles in the proposed study area, of which, approximately 129.7 centerline miles will be transferred to the proposed municipality. The County is proposing to keep the following roads, which total approximately 72.3 centerline miles.

The local roads listed by Miami-Dade County within the boundaries of the proposed municipality of the West End North area are as follow:

- SW 172 Avenue (theoretical) from SW 88 Street to SW 8 Street
- SW 167 Avenue from SW 88 Street to SW 42 Street
- SW 167 Avenue (theoretical) from SW 42 Street to SW 8 Street
- SW 162 Avenue from SW 88 Street to SW 42 Street
- SW 162 Avenue (theoretical) from SW 42 Street to SW 8 Street
- SW 157 Avenue from SW 88 Street to SW 42 Street
- SW 152 Avenue from SW 88 Street to SW 8 Street
- SW 147 Avenue from SW 88 Street to SW 8 Street
- SW 142 Avenue from SW 88 Street to SW 72 Street
- SW 142 Avenue from SW 42 Street to SW 8 Street
- SW 137 Avenue from SW 88 Street to SW 82 Street
- SW 137 Avenue from SW 42 Street to SW 8 Street
- SW 132 Avenue from SW 42 Street to SW 8 Street
- SW 127 Avenue from SW 42 Street to SW 8 Street
- SW 122 Avenue from SW 26 Street to SW 8 Street
- SW 88 Street from West end canal to SW 177 Avenue
- SW 78 Street from SW 167 Avenue to SW 162 Avenue
- SW 80 Street (theoretical) from SW 177 Avenue to SW 167 Avenue
- SW 80 Street from SW 162 Avenue to SW 147 Avenue
- SW 82 Street from SW 147 Avenue to SW 137 Avenue
- SW 72 Street (theoretical) from SW 177 Avenue to SW 167 Avenue
- SW 72 Street from SW 167 Avenue to SW 142 Avenue
- SW 64 Street (theoretical) from SW 177 Avenue to SW 167 Avenue
- SW 64 Street from SW 167 Avenue to SW 152 Avenue
- SW 70 Street/SW 148 Avenue/SW 58 Terrace from SW 152 Avenue to SW 152 Avenue
- SW 56 Street (theoretical) from SW 177 Avenue to SW 167 Avenue
- SW 56 Street from SW 167 Avenue to SW 147 Avenue
- SW 47 Street (theoretical) from SW 177 Avenue to SW 167 Avenue
- SW 47 Street from SW 167 Avenue to Medowlake Drive

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- Medowlake Drive from SW 47 Street to SW 152 Avenue
- SW 47 Street/SW 152 Avenue from Melowlake Drive to SW 147 Avenue
- SW 42 Street (theoretical) from SW 177 Avenue to SW 162 Avenue
- SW 42 Street from SW 162 Avenue to SW 127 Avenue
- SW 32 Street (theoretical) from SW 177 Avenue to SW 157 Avenue
- SW 26 Street (theoretical) from SW 177 Avenue to SW 157 Avenue
- SW 26 Street from SW 157 Avenue to SW 117 Avenue
- SW 18 Street (theoretical) from SW 177 Avenue to SW 157 Avenue
- SW 18 Street from SW 142 Avenue to SW 122 Avenue

**DEMOGRAPHICS**

***West Kendall MAC - Population Census 2010***

	<u>Sections 1 &amp; 2</u>	<u>Section 3</u>	<u>Total</u>
Total Population	<b>128,874</b>	78,747	207,621
Hispanic or Latino (of any race)	113,793	59,288	173,081
Not Hispanic or Latino	15,081	19,459	34,540
Not Hispanic or Latino, One Race	14,599	18,608	33,207
White	10,102	11,935	22,037
Black or African American	2,475	4,230	6,705
American Indian and Alaska Native	75	47	122
Asian alone	1,814	2,147	3,961
Other alone	133	249	382

*Source: U.S. Census Bureau, Census 2010 and Miami-Dade County, Regulatory and Economic Resources Department, Planning Research Section, July 2013.*

**MIAMI-DADE COUNTY  
OFFICE OF THE PROPERTY APPRAISER  
West End MAC 1  
Preliminary Values**



Updated as of 9/2/2015

	<b>Just Value</b>	<b>Assessed Value</b>	<b>Taxable Value</b>	<b>Count</b>
ALL Real Estate:	9,154,215,150	7,709,385,205	5,825,210,015	41,629
Personal Property:	63,864,821	63,864,821	45,872,004	1,415
Total Value	<b>9,218,079,971</b>	<b>7,773,250,026</b>	<b>5,871,082,019</b>	

*Source: Miami-Dade County, office of the Property Appraiser, September 2015.*

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#### ***Interim and Transition Period***

If a new municipality is incorporated in Miami-Dade County, then the new City enters into an "Interlocal Agreement" or contract, to clarify and agree on the municipal services and the levels and cost of said services to be provided to the City by the County for an "Interim Period".

After the municipal government has had an opportunity to set its priorities, the county and new municipality will enter into a separate transition agreement. In that second agreement, the parties will commit to a transition schedule through which the municipality will assume responsibility for delivering municipal services.

Please refer to the (proposed) West End North Municipal Advisory Committee Conceptual Agreement for details in relations to:

- Certain municipal-type services are essential to the health and welfare of its community and the County as a whole
- The continued unincorporated municipal service area programs, services and activities, and other County administrative and support systems
- Certain unmet needs that can be addressed by the incorporation of the area into a new municipality such as:
  - Miami-Dade Fire Rescue District
  - Miami-Dade Library System
  - Miami-Dade Solid Waste Collection Service Area
  - Miami-Dade Police Department Agreement for an initial three-year period for a specific level of patrol staffing and Police Services. *(please see Police Presentation)*

In addition to above Miami-Dade services the proposed city will be responsible for delivering of all municipal services to the community in the proposed City limits.

It is for this purpose that the West End North MAC – Municipal Advisory Committee members have organized a functional structure and built a Pro Forma operating budget to guide the planning process for delivery of municipal services to the community in the proposed city.

# West End North Municipal Advisory Committee

## Revenues and Expenditures Analysis

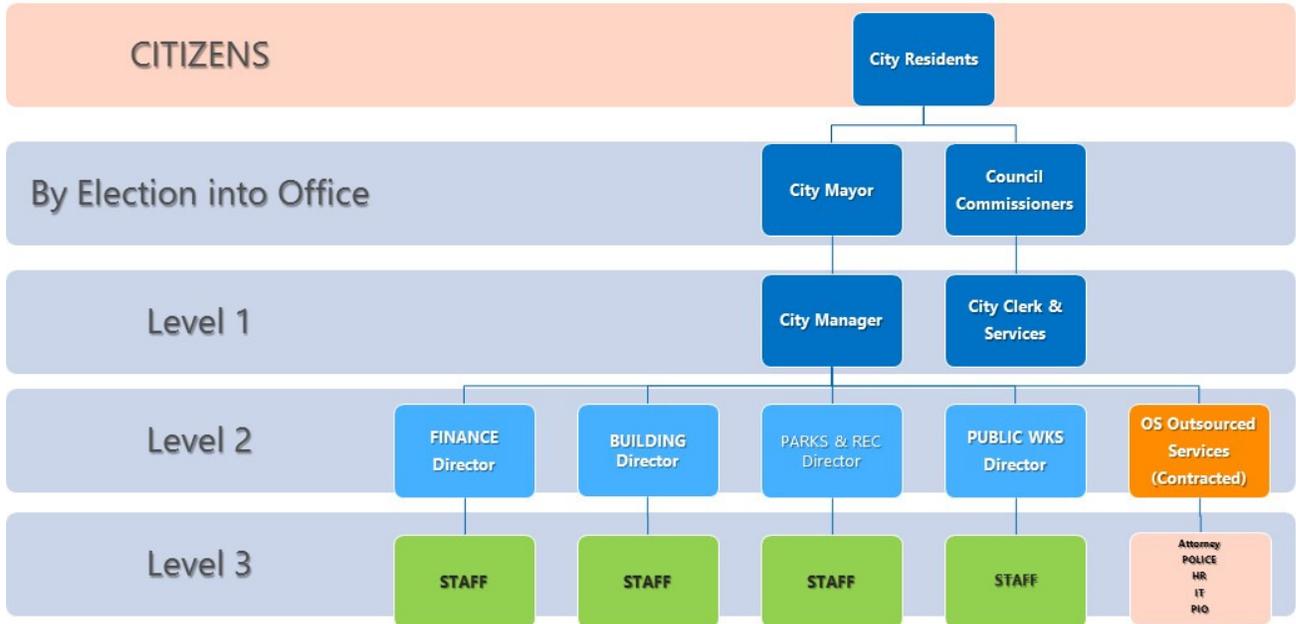
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### FUNCTIONAL STRUCTURE

3 Levels

MDC West End North Municipal Advisory Committee (MAC-1)  
Functional Organization Diagram - Budget FY 2017

Approved by West End MAC-1 Meeting on 2/17/2016



### Organizational Chart

The proposed West End North high level functional structure could consist of the following:

- **Citizens and Residents of Proposed City**
- City Mayor (1) and Council members (5) elected by the Citizens (*defined by City Charter*)
- **Level 1** City Manager and support staff (*defined by City Manager*)
- **Level 2** Directors of Departments (Functional Areas)
- **Level 3** Staff reporting to Functional Areas or (Outsources Services)

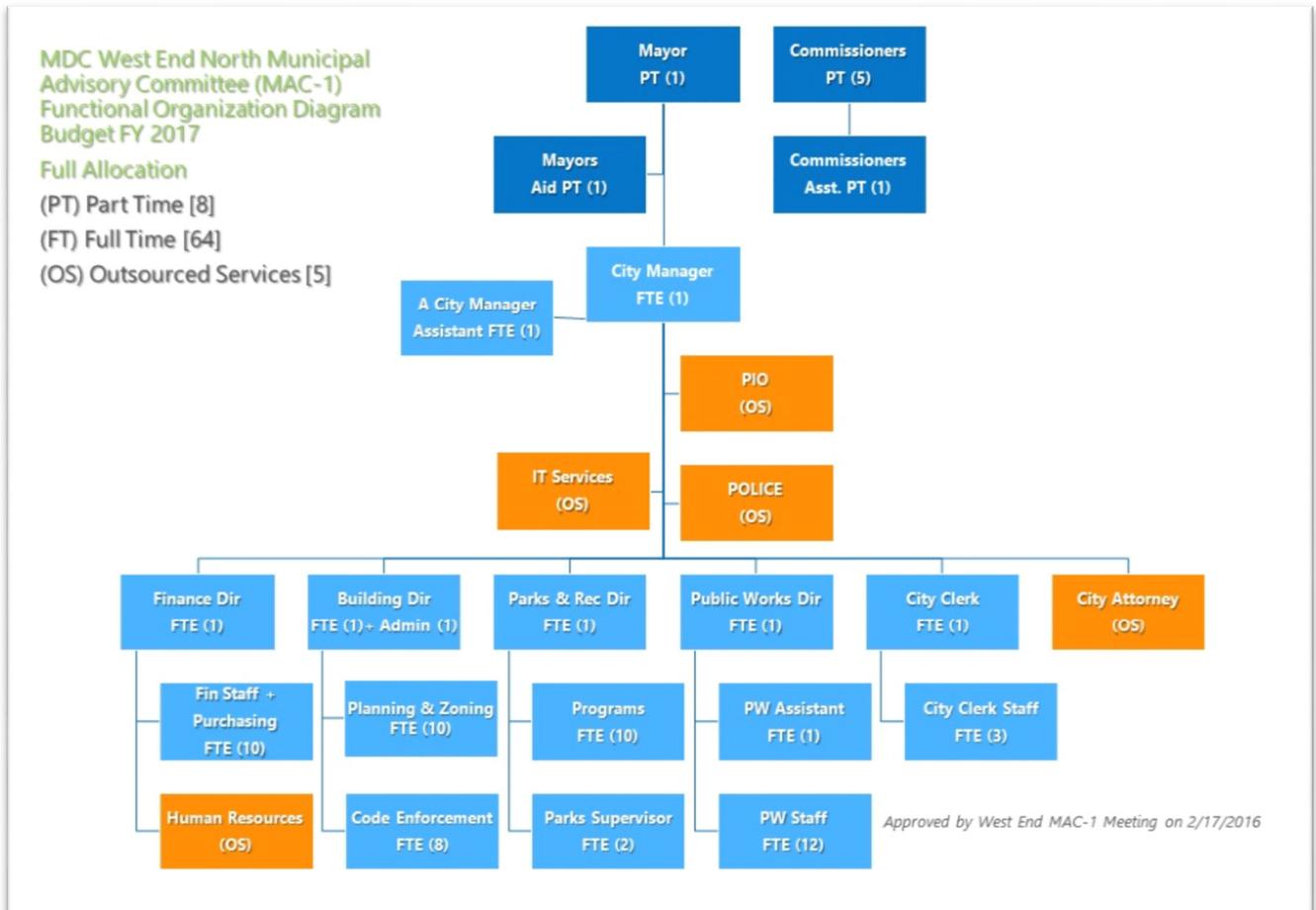
# West End North Municipal Advisory Committee

## Revenues and Expenditures Analysis

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A proposed functional structure for operational areas or departments could be as follows:

- Office of the City Manager and Assistant
- Finance and purchasing Department
- Building and Planning Department
- Parks and Recreations Department
- Public Works Department
- City Clerk and support staff
- Miami-Dade County Police (*contracted*)
- City Attorney, HR, IT and PIO (*contracted*)



Positions are based on comparisons analysis made with local cities of the same scope and size operational in South Florida

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**Pro Forma West End North MAC-1 Proposed - FY2017**

**2014 Area Population**

**128,874**

<b>REVENUES</b>	<b>Incorporation Assumptions</b>	<b>FY 2017</b>
Ad Valorem Taxes	Allocation based on 2015-16 tax roll & millage	\$10,755,147
Franchise Fees	Allocated based on tax roll/population	\$2,692,652
Utility Taxes (Including	Allocated based on tax roll/population	\$9,397,458
Communications Service Tax)	Allocated based on tax roll/population	\$3,748,689
Sales Tax	Allocated based on \$71.99pp	\$9,277,747
FL ST Revenue Sharing	Allocated based on \$25.13pp	\$3,238,501
Interest	Allocated based on .079% of total revenue	\$28,964
Alcoholic Beverage License	Allocated based on \$0.23 pp	\$30,094
Occupational License	Allocated based on \$1.45 pp	\$189,684
Police Service Fees	Allocated based on population	\$149,419
Miscellaneous Revenues	Allocated based on \$2.88 pp	\$371,541
<b>TOTAL REVENUES</b>		<b>\$39,879,896</b>
<b>EXPENDITURES</b>		<b>FY 2017</b>
Office of City Mayor		\$164,780
Office of City Council		\$254,280
Office of City Manager		\$333,840
General Government non allocated		\$71,400
Allocation 6% Contribution to 408K retirement plan FTE+ Compensation		\$875,000
Office of City Clerk		\$240,848
Building Department		\$952,554
Finance Department		\$957,144
Human Resources (OS)		\$750,000
City Attorney (OS)		\$375,000
Planning and Zoning Department		\$528,432
Public Works Department		\$1,045,164
Police Department (OS)		\$18,723,222
Code Enforcement		\$1,466,746
MDC Parks OPEX		\$758,438
City Parks and Recreation		\$794,670
IT Services (OS)		\$950,000
PIO Services (OS)		\$525,000
Transportation Fund		\$1,950,000
Public Works Capital Improvements		\$950,000
Parks Capital Improvements		\$950,000
Allocation OPEX Reserves		\$3,000,000
Bond (QNIP)(Pay-as-you-go)		\$1,325,042
<b>TOTAL EXPENDITURES</b>		<b>\$37,941,560</b>
<b>ENDING GENERAL FUND BALANCE</b>		<b>\$1,938,336</b>

*West End MAC 1 Municipal Advisory Committee Budget FY2017 approved on 3/23/2016 7:45pm*

## *West End North Municipal Advisory Committee*

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#### **OFFICE OF THE MAYOR AND CITY COUNCIL (see ORG CHART)**

The West End North City Council consists of a Mayor and four Council Members. Elected at large, the Mayor serves a four-year term and the four Council Members serve staggered four-year terms. Each Councilmember occupies one of four seats. Under the City's Charter, the City Council is the policymaking body. Authority is vested in the Council to enact ordinances, hold public hearings, approve contracts, establish assessments, and authorize construction of all public improvements.

West End North operated under a Mayor-Council form of government. The Mayor is recognized as the head of the City government for all ceremonial purposes and is responsible for nominating the City Manager, City Clerk and City Attorney. The nominations are confirmed by a majority of the City Council.

The Members of the City Council also serve as the Local Planning Agency responsible for the development of the City's Comprehensive Development Master Plan.

#### **OFFICE OF THE CITY MANAGER (see ORG CHART)**

##### ***GENERAL GOVERNMENT FUNCTION***

Oversee the day to day General Management to deliver Municipal Services to the community. The section of the City Manager budget covers diverse general nature not applicable to any one specific department.

#### **PUBLIC AFFAIRS FUNCTION (PTO) (ORG CHART)**

The mission of the City's Public Affairs Division is to proactively, accurately, and effectively convey information about the City's programs, events, public policy objectives, and other municipal service activities to the public and the media, while highlighting accomplishments, creating awareness and maintaining a positive, consistent message.

#### **OFFICE OF THE CITY ATTORNEY FUNCTION**

The City Attorney is a Charter official appointed by the City Council to serve as the chief legal advisor to the City Council, the City Manager, and all City departments, offices, and agencies. The City Attorney provides legal advice in the areas of labor and personnel matters, real estate and real estate related matters, land use and zoning, legislation and related matters, Code Compliance, all police matters, construction and construction related issues, sunshine laws, public records laws, conflict of interest issues and other ethical issues, the preparation and/or review of all contracts, all litigation including forfeitures, employment matters, eminent domain and tort liability.

The City Attorney is responsible for hiring all outside counsel. Outside counsel is utilized on a limited basis. The City Attorney handles and advocates the City's position in any potential litigation and supervises litigation and other legal matters that may be referred to outside counsel.

The City Attorney attends all regular and special City Council meetings, Planning, and board meetings. Attends other meetings as required by the Council, prepares/reviews ordinances and resolutions, reviews and drafts contracts and monitors County and State legislation as it affects the City. The City Attorney is an outside firm, which is contracted by the City for a flat fee to handle all City legal issues.

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#### **OFFICE OF THE CITY CLERK**

The City Clerk serves as the Corporate Secretary of the City, the official Secretary of the Legislative body, the Official Records Custodian of the Proposed City, and Supervisor of Elections for all Proposed City municipal elections. The Mission of the Office of the City Clerk is “To Improve and Ensure Transparency in Government and Provide Excellence in Customer Service.”

The City Clerk’s Office functions include:

Ensuring that all public meetings are noticed to the public and maintaining an accurate Administering the publication of the City Code of Ordinances; record of all Council proceedings; including but not limited to Ordinances, Resolutions, Minutes, City Contracts, Agreements and Proclamations.

Setting the guidelines and standards for all City records, incorporating records management technologies and establishing repositories for archival and vital records.

Responding to public records requests and maintaining custody of the City’s vital records ensuring that all City public records are accessible and readily available to the public.

Additional City Administrative support:

- Maintaining lobbyist registration information
- Administering oaths and providing full notary services
- Acting as the official keeper of the City Seal
- Administering, supervising and certifying all Proposed City municipal elections
- Providing administrative and clerical support to the City Council.

#### **HUMAN RESOURCES FUNCTION**

The Human Resources department provides overall policy direction on human resource management issues and administrative support functions to the management of employees for all City Departments. The mission of the Human Resources department is to provide a positive HR service experience for applicants and employees, and collaborate with departments to recruit, develop, support, and retain diverse and talented employees who are the key to the Proposed City’s reputation and success.

In addition to providing strategic central human resources functions, the department is responsible for administering the Health Benefits package that includes: Workers’ Compensation, Short & Long Term Disability programs. Further responsibilities include citywide coordination for the Employee Recognition program, newsletter, City Events and employee information.

The Human Resources Department focuses in providing services and implementing programs that attract, hire, retain and support a qualified and talented workforce committed to providing timely, high quality services to Proposed City employees and its citizens, in an environment that contribute to the City objectives.

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**POLICE FUNCTION**

The primary function of the Police Department is the preservation of life, the protection of property, the detection and prevention of crime, and maintaining public order. The best way of achieving these goals is through its commitment to community policing and the active participation of the community, interdependence with other departments, the proper staffing of police personnel and management of police resources. The Police Service is projected to be subcontracted to Miami-Dade County Police Dpt. for the first 3 years of City Operations as required by MDC Police Agreement. The Minimum Staffing option was selected by the West End MAC 1 Board as initial level of service for the proposed city.

<b>Current Incident Statistics from Police for UMSA Study Area MAC1</b>	<b>FY 2014-15</b>
Patrollable Sq. Miles - UMSA	207.90
Total Calls For Service - UMSA CY 2014	626,625
Part 1 Crimes - UMSA 2014	49,362
Part 2 Crimes - UMSA 2014	22,736
Patrollable Sq. Miles - Study Area	27
Total Calls for Service - Study Area	35,567
Part 1 Crimes - Study Area	2,798
Part 2 Crimes - Study Area	1,434
Cost per Centerline Mile	\$1,745
Number of Centerline Miles	129.7

**West End MAC 1 Estimated POLICE Personnel Costs for FY 2017 Recommended MINIMUM Staffing**

<b>Classification</b>	<b>#</b>	<b>Avg. Cost</b>	<b>Total</b>
Police Major	1	\$175,853	\$175,853
Police Captain	1	\$198,666	\$198,666
Police Lieutenant	6	\$168,155	\$1,008,930
Police Sergeant	12	\$148,219	\$1,778,628
Detective Unit Sergeant	3	\$148,469	\$445,407
Police Detective	10	\$121,421	\$1,214,210
Police Officer	82	\$121,171	\$9,936,022
COPS	0	\$0	\$0
<b>SUB-TOTAL SWORN</b>	<b>115</b>		<b>\$14,757,716</b>
Public Service Aide	4	\$73,284	\$293,136
Police Records Specialist	4	\$62,739	\$250,956
Police Crime Analyst Specialist	6	\$86,673	\$520,038
Office Support Specialist	0	0	\$0
Data Entry Specialist	0	\$0	\$0
Police Station Specialist	1	\$74,492	\$74,492
Administrative Secretary	1	\$71,828	\$71,828
Secretary	1	\$70,617	\$70,617
<b>SUB-TOTAL NON-SWORN</b>	<b>17</b>		<b>\$1,281,067</b>

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Marked Vehicles	95	\$8,242	\$782,990
Unmarked Vehicles	20	\$6,333	\$126,660
PSA Vehicle	3	\$6,283	\$18,849
Motorcycle	2	\$8,169	\$16,338
<b>SUB-TOTAL VEHICLES</b>	120		<b>\$944,837</b>
General Overtime	113	\$6,861	\$775,293
<b>SUB-TOTAL OVERTIME</b>			<b>\$775,293</b>
Local Patrol Subtotal w/ Overtime			\$17,758,913
5.43% contract support fee			\$964,309
<b>EST. MIN. PATROL COST</b>			<b>\$18,723,222</b>

<b>Crossing Guard Classification</b>	<b>#</b>	<b>Avg Cost</b>	<b>Adjustment</b>	<b>Total</b>
School Crossing Guard	11	\$11,289	0%	\$124,179
School Crossing Guard Supervisor	1	\$30,883	20%	\$6,177
School Crossing Guard Supervisor	1	\$30,883	17%	\$5,250
Pedestrian Safety Project Coordinator	1	\$53,921	6%	\$3,235
Pedestrian Safety Project Coordinator	1	\$53,921	4%	\$2,157
<b>Sub Total Non SWORN</b>				<b>\$140,998</b>
<b>Vehicles</b>				
School Crossing Guard Supervisor	1	\$6,202	20%	\$1,240
School Crossing Guard Supervisor	1	\$6,202	17%	\$1,054
Pedestrian Safety Project Coordinator	1	\$6,202	6%	\$372
Pedestrian Safety Project Coordinator	1	\$6,202	4%	\$248
<b>Sub Total Vehicles</b>				<b>\$2,915</b>
<b>General Overtime</b>	0	\$0	\$0	\$0
<b>Sub Total Overtime</b>				<b>\$0</b>
<b>Subtotal w/Overtime</b>				<b>\$143,913</b>
9.95% Contract support Fee				\$14,319
<b>EST. Cross Guards COST</b>				<b>\$158,232</b>

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### **PARKS AND RECREATION DEPARTMENT**

The Parks and Recreation Department improves quality of life by providing facilities, services, and programs that meet emotional, social, and physical needs. The Parks & Recreation Department operates and maintains six parks, with a seventh park underway. Currently we have over 50,000 visitors a year at our parks. The City's parks provide an abundance of amenities for every age and lifestyle including: a community center, lighted artificial sports fields, basketball courts, tennis courts, volleyball courts, bikeways, jogging trails, exercise stations, batting cages, shaded playgrounds, dog-friendly off-leash areas and covered pavilions/picnic tables available for party rentals. Our parks offers clean, safe and secure facilities for adults and children to play and natural areas for everyone to enjoy. The Department also plans, organizes and coordinates city-wide special and cultural events throughout the year at park facilities:

- Events
- Sports
- Programs
- Senior Programs
- Special Needs Programs
- Sponsorship (revenue)

### **PARKS LOCATIONS**

The local parks listed by Miami-Dade County within the boundaries of the proposed municipality of the West End North area are as follow:

1. Bird Basin Park
2. Eden Lakes Park
3. International Gardens Park
4. Kendale Lakes Park
5. Kendall Green Park
6. Lago Mar Park
7. Olympic Park
8. Sun Lakes Park
9. Tamiami Lakes Park
10. Tree Island Park & Preserve
11. Westwind Lakes Park

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*Boundaries only include areas within County Commission District 11 for proposed municipality*

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**West Kendall Section 1 MAC**  
**Estimated PARK Personnel Costs for FY 2014/2015**  
**Park Assets and Recommended Staffing**

	Name	Address	Area (Acres)	Description	Staff	Budget	REVENUE	BAL
1	Bird Basin	2080 SW 157 Ave	10.00	Unmanned track of Natural Area protected land.	-	\$ 1,000	\$ -	\$ 1,000
2	Eden Lakes Park	SW 162 Ave & 47 St	10.00	Unmanned developed Neighborhood Park, includes a parking lot, covered tot lot, walking paths, three small picnic shelters, picnic areas and an open lawn.	-	\$ 3,500	\$ -	\$ 3,500
3	International Gardens Park	12321 SW 18 Terr.	5.38	Unmanned developed Neighborhood Park, includes a lighted pathway, softball field, small picnic shelter and tot lot.	-	\$ 4,900	\$ -	\$ 4,900
4	Kendale Lakes Park	7850 SW 142 Ave.	16.19	Manned developed Community Park, includes 2 parking lots, recreation building/restrooms, tot lot, lighted walking paths, 2 tennis courts, 4 racquetball courts, 2 basketball courts and picnic areas.	7	\$ 133,638	\$ 23,300	\$ 110,338
5	Kendall Green Park	14975 SW 80 St	26.62	Developed Neighborhood Park, includes a walking path only.	-	\$ 1,000	\$ -	\$ 1,000
6	Largo Mar Park	8165 SW 162 Ave	11.84	Developed Neighborhood Park, includes 2 shelters, tot lot, lighted walking paths, vita/fitness court, basketball courts, sand volleyball court, dog park & protected pine Rockland.	-	\$ 8,800	\$ 6,400	\$ 2,400
7	Olympic Park	8601 SW 152 Ave.	9.02	Developed Neighborhood Park, includes, walking path, tot lot, two lighted basketball courts and an open play area.	-	\$ 4,400	\$ -	\$ 4,400
8	Sun Lakes Park	SW 167Ave & 78 St.	7.12	Developed Neighborhood Park, includes a parking lot, small picnic shelter, walking path, playground and open area.	-	\$ 5,800	\$ 2,100	\$ 3,700

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9	<b>Tamiami Lakes Park</b>	13220 SW 18 St	0.50	Developed Neighborhood Park, includes walking path, tot lot, 2 basketball courts, small shelter and Cincinnati ballfield.	-	\$ 2,400	\$ -	\$ 2,400	
10	<b>Tree Island Park &amp; Preserve</b>	14800 SW 10 St	120.00	Undeveloped Community Park	-	\$ 1,000	\$ -	\$ 1,000	
11	<b>West Kendal Lakes Park</b>	6400 SW Kendale Lakes Dr.	5.02	Developed Neighborhood Park, includes a parking lot, covered tot lot and walking path.	-	\$ 1,500	\$ -	\$ 1,500	
12	<b>Westwind Lakes Park</b>	6805 SW 152 Ave.	20.74	Developed Community park, includes a parking lot, large recreation building/restrooms, 4 picnic shelters, 2 lighted soccer fields, walking path, vita/fitness station, large covered tot lot, skate park and sand volleyball court.	9	\$ 753,100	\$ 130,800	\$ 622,300	
<b>242.43</b>					<b>TOTALS:</b>	16	<b>\$ 921,038</b>	<b>\$ 162,600</b>	<b>\$ 758,438</b>

**OTHER MUNICIPALITY FUNCTIONAL DEPARTMENTS**

**BUILDING DEPARTMENT**

The Building Department is a professional business friendly organization committed to preserving the health, welfare, and safety of its residents, businesses, and the general public through effective and efficient administration and supervision of the Florida Building Code, Florida Statutes, and all local ordinances. This is accomplished by working together through open communication and cooperation with the community. We serve, we are committed to providing quality services to all citizens through excellence in customer service, timely delivery, innovation, high level of professionalism, and continuous improvement. We believe that through education and cooperation, we can build positive working relationships within the building community and citizens alike.

**PLANNING AND ZONING DEPARTMENT**

The Planning and Zoning Department is charged with the oversight of all inquiries pertaining to zoning, including but not limited to, property plat and zoning information, Comprehensive Plan amendments, variance requests, site plan reviews, the issuance of sign permits, tree removal permits, special event permits and land developments regulations. The review responsibility for this division is regulated by Florida Statutes Chapters 163 and 380. These regulations control the development and implementation of our Master Plan, including the Development Regulations, Concurrency Regulations, and other issues relating to the overall planning and land use function. The Planning Department is charged with the responsibility of reviewing and disseminating information pertaining to legislation adopted by the City Council and other agencies that regulate land-use development.

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#### **PUBLIC WORKS DEPARTMENT**

The Mission of the Public Works Department is to provide safe and aesthetically pleasing infrastructure for the residents and visitors to the Proposed City. Public Works is responsible for the maintenance of the roads, public areas, and facilities, beautification projects, Storm water utility, and the management of capital improvement projects. In addition, there are many other duties the Department is also responsible for performing and monitoring to achieve our goal of exceptional public works services:

- Administration Division
- Construction & Public R/W Maintenance Division
- Facilities Maintenance Division
- Engineering Division

#### **CODE COMPLIANCE DEPARTMENT**

The Code Compliance Department enforces both City and County codes, sections of the Florida Building Code, and applicable State statutes throughout the City to ensure and protect the health, safety, and welfare of the community. The Department serves residential and commercial areas proactively to uniformly address code violations and also quickly responds to citizen requests for service. Emphasis is placed on developing and maintaining relationships with the community. The Department operates seven (7) days a week, including holidays, and works to assist internal departments, as well as outside agencies with enforcement activities. The Department conducts community outreach activities on various topics and conducts campaigns in-and-around the City to educate commercial and residential property owners. It is also responsible for presenting non-compliant cases before quasi-judicial “Special Magistrate” hearings. The Department also performs code violation and lien search requests for properties located within the City. The Department is also responsible for reviewing and recommending changes to the City’s code of ordinances.

#### **FINANCE DEPARTMENT**

The Finance Department is the central fiscal control and accounting body of the City government. Finance is responsible for the proper accounting of all City funds and compliance with all applicable regulations and laws. The Finance Director serves as the Chief Financial Officer for the City. The Department deals with the daily finance/ accounting activities including processing accounts payable, accounts receivable, central collections, general ledger fund accounting, preparation of applicable state and federal reports, and periodic financial reports to management, administering debt service, and investment of City funds. The Department is also responsible for the implementation and control of the approved budget and the preparation, and disclosure of the financial statements, including responses to the external auditors. It also provides other departments with financial analysis and assists with banking transactions during the year.

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### **INFORMATION TECHNOLOGY FUNCTION**

To provide first class IT Service Delivery for City Departments, Residents and Businesses by providing technology solutions that provide cross-department collaboration, economic development and increased engagement with citizens and a higher quality of life for residents. IT provides & protects all West End North facilities such as equipment, data and systems.

Provide City employees with systems & technology facilities to perform operations required. IT is responsible to ensure proper access, installation, implementation and maintenance of network communications for the Proposed City. Monitor old technology systems properly update them and perform backups. Data and information are communicated and transported in real time via a fiber diversified Wide Area Network. Software and services are used to process, cleanse, consolidate and understand collected data. New data is integrated with historical data sets. Ensure processes are in place to act on information and execute optimal responses. Ensure processes are in place to measure outcomes.

### **PROPOSED FINANCIAL FUNDS**

#### **DIVISION OF ECONOMIC DEVELOPMENT (FUND)**

Under the direction of the City Manager, the Economic Development Division plans, organizes, and implements an economic development program to promote the growth and development of the City's economic base, assists in the retention and expansion of existing businesses, and vigorously seeks out new businesses for the City. This division is devoted to elevating West End North as a world-class international and domestic destination for trade and commerce. The Economic Development division assists with the planning, analysis, implementation and development of various projects relating to revitalization, community development and the creation of redevelopment areas in the Proposed City. In addition, it will capitalize on the City's opportunities and assets in partnership with the business community.

#### **TRANSPORTATION (FUND)**

This Fund manages the local option gas tax revenues and 35% of State Revenue Sharing revenues, which must be utilized for transportation. County and Municipal governments shall utilize the proceeds of the 6 cent local option fuel tax must be used for only those transportation expenditures. The proceeds of the 3 cent local option fuel tax must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

Section 336.025(7) of the Florida Statutes, define "transportation expenditures" to include those expenditures by the local government from local or state-share revenue sources, excluding expenditures of bond proceeds, for the following programs:

- Public transportation operations and maintenance.
- Roadway and right of way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage.
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**CAPITAL IMPROVEMENT FUND**

This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2016 as well as a breakdown of those Capital Improvement Projects that are funded through the Capital Project Fund. Pursuant to the City Charter Section 3.2(5), a capital program is developed and updates annually.

Capital Improvement Projects typically take place over two or more years requiring continuing appropriations beyond a single fiscal year, but only those projects scheduled during the first year of the plan are financed and adopted as part of the City's Annual Operating Budget.

The Capital Project Fund is established for those Capital Improvement Projects that are funded through transactions such as debt issuance, bond anticipation notes, and special assessments or grant proceeds. More specifically, the Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The fund uses the modified accrual basis of accounting.

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#### **REVENUES**

**Franchise Fees** – Fees paid to a municipality for the privileges granted under Franchise agreements for the use of the public rights-of-way to construct, maintain, and operate electrical (FPL), gas, and/or cable systems and provide these services in the municipality. Franchise agreements and the associated fees can also be contracted with other businesses such as towing companies operating in the municipality.

**Sales Taxes** – The Local Government Half-cent Sales Tax Program is the largest of the state-shared revenues. The half-cent sales tax program consists of three distributions of state sales tax revenue collections. The *ordinary* distribution equals 8.714% of the net sales tax proceeds and is deposited into the Local Government Half-cent Sales Tax Clearing Trust Fund. The *emergency* and *supplemental* distributions equal 0.095% of net sales tax proceeds. Each participating county or municipality receives a portion of the local government half-cent sales tax. The allocation factor for each municipality is computed by dividing the population of that municipality by the sum of the total county population plus two-thirds of the incorporated area population.

**Utility Taxes** – tax on bottled gas, fuel oil, metered gas, and water purchased in municipalities or UMSA.

**Communications Service Tax** - Providers of telecommunications services such as telephone, pager, and cellular phone as well as cable television providers are required to collect and remit to the Florida Department of Revenue the Communications Service Tax. Based on the service address, the State distributes a portion of the taxes it receives to each municipality.

**Occupational License Tax** – also called a “Business Tax Receipt” – these are fees for licenses that must be obtained with respect to each place where a business or profession is located, and a separate local business tax receipt is required for each type of business, business classification, or profession conducted therein. Business Tax Receipts are required to be obtained from Miami-Dade County as well as the municipality or UMSA.

**Building Permit Fees** - Building permits and the associated fees are required for all new construction and for any repairs or reconstruction which alters a structure. The plans and construction must comply with local and South Florida Building codes.

**Alcoholic Beverage Licenses** – The State of Florida assesses an annual state license tax on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages. Thirty-eight percent of the license taxes collected within an incorporated municipality is distributed to the municipality.

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**State Revenue Sharing** – The Florida Revenue Sharing Act ensures a minimum level of revenue parity across units of local governments including municipalities. The majority of these revenues are made up of sales and use tax, gross receipts tax, and motor and special fuel taxes.

**Local Option Gas Tax** - A tax of 1 to 6 cents on every net gallon of motor and diesel fuel sold within Miami-Dade County. A tax of 1 to 5 cents on every net gallon of motor fuel sold within Miami-Dade County. Miami-Dade has interlocal agreements with the municipalities for the distribution of their share of the tax. The Florida Legislature has authorized the statewide equalization of local option tax rates on diesel fuel. It requires that the full 6 cents of the 1-to-6-cents fuel tax as well as the 1-cent ninth-cent fuel tax be levied on diesel fuel in every county, even though the county government may not have imposed either tax on motor fuel or may not be levying the tax on motor fuel at the maximum rate. As a result, 7 cents' worth of local option tax revenue on diesel fuel are distributed to local governments, regardless of whether the county is levying these two taxes on motor fuel.

**Storm Water Utility** – A storm water management system is made up of all natural and manmade elements used to convey storm and surface waters from the first point of impact with the surface of the earth to a suitable receiving body of water or location internal or external to the boundaries of the City. The storm water management system includes all pipes, channels, streams, ditches, wetlands, canals, bays, detention/retention basins, ponds, and other storm water conveyance and treatment facilities. A fee is charged to all property owners for construction and maintenance of these conveyances and facilities; and for receiving, handling, and transporting storm and surface waters within a municipality or County.

**Charges for Services** - may include but are not limited to the following: recreational activity fees; facility rental fees; administrative processing fees; planning and zoning fees; lot clearing fees; notary fees; fees for copies, research and miscellaneous reports.

**Fines and Forfeitures** – percentage of fines collected for traffic, parking, and misdemeanors in the municipality; code enforcement fines and fees.

**Bus bench permits** – fees paid by bus bench companies by agreement for the privilege of providing and maintaining bus benches within the municipality in exchange for a license to advertise thereon.

**Interest earnings** – earnings on funds held in banks and other investment depositories.

**Other revenue** – may include but are not limited to the following: public and private grants; zoning certificates; other licenses and permits (such as special sign permits); private donations and other contributions; settlements; vending machine proceeds.

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### **GLOSSARY**

***Accrual Basis of Accounting*** - The basis of accounting under which revenues are recorded when earned and expenditures are recorded when goods are received and services performed even though the receipt of the revenue or the payment of the expenditure may take place, in whole or part, in another accounting period.

***Ad Valorem Taxes (Property Taxes)*** - A tax levied on the assessed value of real and personal property.

***Adopted Budget*** - The proposed budget as initially formally approved by the Municipal Advisory Board.

***Amended Budget*** - The adopted budget as formally adjusted by the Municipal Advisory Board.

***Asset-Resources*** - Owned or held by a government which has monetary value.

***Balanced Budget*** - A budget in which estimated revenues and other available funds equal or exceed estimated expenditures.

***Bonds*** - A certificate of debt issued by a government or corporation guaranteeing payment of the original investment plus interest by a specified future date.

***Budget*** - A plan of financial operation, embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Upon approval by the City Council, the budget appropriation ordinance becomes the legal basis for expenditures in the budget year.

***Debt Service*** - The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

***Delinquent Taxes*** - Taxes that remain unpaid after the date on which a penalty for nonpayment is attached.

***Department*** - An organizational unit responsible for carrying out a major governmental function

***Expenditure*** - The cost of goods delivered or services provided, including operating expenses, capital outlays, and debt service. Includes such things as paying salaries of police, fire and others, purchasing materials, electricity, water and gas and making long term debt payments.

***Fiduciary Fund*** - A fund used to account for the revenue and expenditures of beneficiary accounts held in trust for a group of individuals, e.g. employee pension.

***Fiscal Year*** - A 12 month period to which the operating budget applies. For Doral it begins October 1 and ends September 30.

***Franchise Fee*** - A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas refuse, and cable television.

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**Fund** - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

**General Fund** - Used to account for the general operations of the city and all transactions that are not accounted for in other funds.

**General Obligation Bonds** - Bonds that finance a variety of public projects such as streets, buildings, and improvements; these bonds are backed by the full faith and credit of the issuing government.

**Governmental Fund** - Funds through which most general government functions are financed.

**Operating Expenses** - Expenditures associated with the general operation of a department such as office supplies, vehicle fuel, rent, utilities, etc.

**Operating Revenues** - Income derived from sources related to the City's everyday business operations.