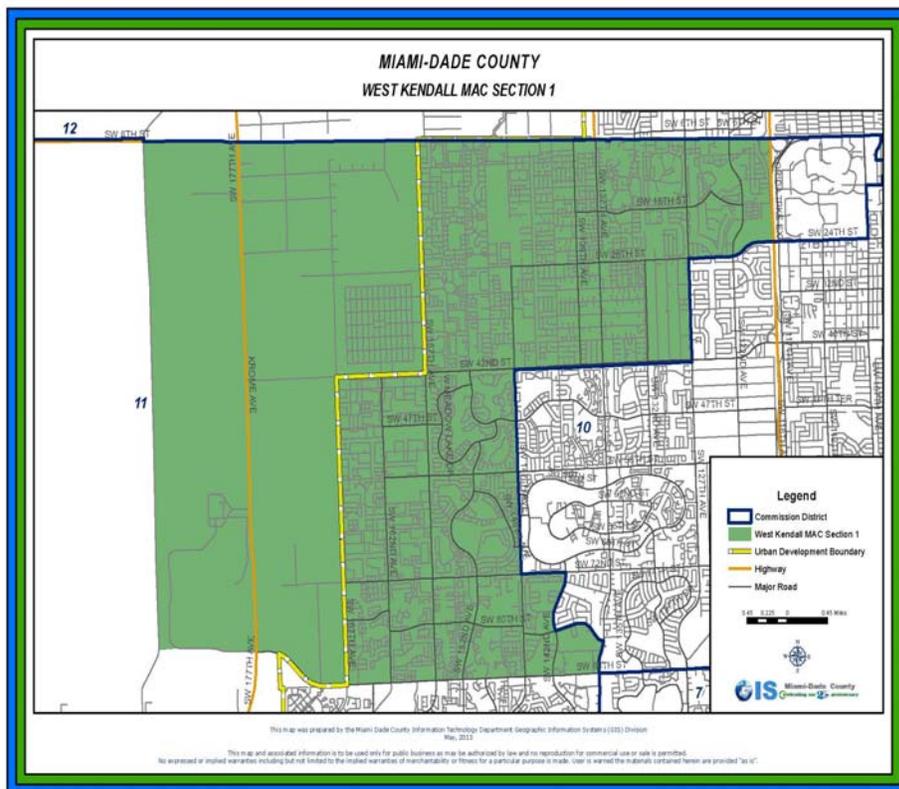


West End North MAC Budget Review



May 17, 2016

PMG Associates, Inc.

INTRODUCTION

The purpose of this analysis is to review previously completed budgetary projections for the potential municipal incorporation of the West End North community. The firm of PMG Associates, Inc. (PMGA), under contract to Miami-Dade County, has performed this review.

The proposed budget was prepared by the West End North Municipal Advisory Committee (MAC), which is an organization established by the Miami-Dade Board of County Commissioners (BCC) to examine issues at the community level and make recommendations for consideration by the BCC. This review represents a third-party examination of the revenues and expenditures of the potential municipality and, where determined necessary, revises the budget for further discussion.

The budget was initially submitted in March of 2016. The document was prepared using data provided by County Departments and review of comparable municipalities in Miami-Dade County.

The Office of Management and Budget (OMB) also prepared a document, “*Estimated Impact on UMSA Budget*”. This report was based on the Miami-Dade FY 2014-2015 budget. Figures from this report were used in both the MAC budget and in PMGA’s review.

The MAC budget served as the basis for the third-party review, with verification of the amounts used in the Pro Forma as the essential element of the analysis.

REVENUE

Revenue sources for any municipality are those established by State law and the Miami-Dade County Charter. Municipalities have been granted the ability to raise funds from a variety of sources based on a Benefit/Cost scenario. The State Imposed Fees are a sharing of funds collected by the State of Florida and remitted to counties and municipalities to provide services to the public. These sources are typically allocated based on population.

The list of revenue sources used in this analysis is provided in Table 1 along with the authority for the imposition of charges and fees.

A description of the individual sources and the rationale for the estimate of the amount follows.

TABLE 1
REVENUE SOURCES

Authority	Revenue Source
State Constitution	Ad Valorem Taxes
State Imposed Fees	State Revenue Sharing
	½ Cent Sales Tax
Home Rule	Franchise Fees
	Utility Tax
Local Approved Sources	Communications Service Tax
	Business Use Tax
	Building Permit Fees
	Intergovernmental Transfers
	Charges for Services
	Fines and Forfeitures
	Stormwater Fees
	Gas Tax
	Other Revenues

Source: Local Government Financial Information Handbook – 2013

A review of comparable revenue sources follows.

Ad Valorem Taxes

Ad Valorem Taxes are the basic revenue source for local government and are imposed on the Taxable Value of the Real Property and Personal Property as determined by the Property Appraiser in each County. Taxable Value is defined as the Total Assessed Value less and Exemptions (such as Save Our Homes, Elderly, Disabled, etc.). Taxable Value figures for the West End North area were provided by the Miami-Dade County Property Appraiser and reflect the most recent figures.

Taxes for this category are imposed as a Millage Rate, which is expressed as a whole number. A mill is defined as the amount per \$1,000 that is used to calculate taxes on property. The method for determining the Taxes generated from property within the jurisdiction of the municipality is to divide the total Taxable Value by \$1,000 and multiply by the approved Millage Rate.

The proposed Millage Rate used in this analysis is 1.9283, same as the current Millage Rate for the unincorporated area of Miami-Dade County. This means residents would not see their property taxes change if the MAC area were to incorporate.

The Millage Rate of 1.9283 on the \$5,871,082,019 value of real and tangible property (at 95% collection rate) generates Ad Valorem Taxes of \$10,755,147.

Franchise Fees/Utility Taxes/Communication Service Tax

Franchise Fees and Utility Taxes are generally defined as the payment for the right to provide utility service to an area. Miami-Dade County allows any MAC area that incorporates to retain these revenue sources. The local government will be required to impose a rate to be attached to the use of Electric, Natural Gas, Water and other services. The Franchise Fee rate in Florida has a maximum of 6% of the usage charges, while Utility Taxes are capped at 10%.

The Communication Service tax is applied to the use of any communication device registered to a user at an address within the jurisdiction. The local portion of the Communications services tax applies to telecommunications, video and related services. This definition includes voice, data, audio, video, or any other information or signals, transmitted by any medium, including:

- Land Line Telephone
- Cellular Telephones
- Satellite Telephones
- Cable Television Service
- Satellite Television Service
- Internet Service
- Tablets
- Any other service that uses airwaves, cable or other interconnected devices

Revenue from this source has had significant expansion annually since more devices are available and in use each year. Many households have multiple devices and will pay a fee on the usage rate of each device.

The governing body of the jurisdiction must establish a rate applied to the usage charges, with the typical rate in Miami-Dade County of 5.72% (the rate applied by Miami-Dade County in the unincorporated area). The highest rate charged in the area is 6.72% (Medley).

All of these fees and taxes are applicable to businesses as well.

MAC estimates

Franchise Fees:	\$ 2,692,652
Utility Taxes:	\$ 9,397,458
Communication Service Tax:	\$ 3,748,689

OMB estimates

Franchise Fees:	\$ 2,692,652
Utility Taxes:	\$ 9,397,458
Communication Service Tax:	\$ 3,748,689

FY 2014-2015 Distribution of Franchise Fees – Miami-Dade County Franchise Agreement

Jurisdiction	2015 Final Payment To Municipalities	Population (2015)	Average FF Per Person
Key Biscayne	595,196.37	12,684	46.92
Aventura	1,758,765.70	37,473	46.93
Pinecrest	785,241.94	18,408	42.66
Sunny Isles	919,150.24	21,592	42.57
Palmetto Bay	787,126.26	23,843	33.01
Doral	2,998,896.16	55,660	53.88
Miami Gardens	2,251,440.48	109,951	20.48
Miami Lakes	1,160,065.99	30,198	38.42
Cutler Bay	1,034,676.22	44,109	23.46
UMSA	25,682,783.73	1,153,854	22.26
Total	37,973,343.09		

West End North is contractually obligated to be a part of the County franchise agreement until 2020. The table above provides the actual Franchise Fee distribution to municipalities which participate in the County agreement as well as for UMSA. The average per capita Franchise Fee of for the ten jurisdictions is \$34.83. PMGA believes this to be a reasonable estimate, and will use that per capita figure, multiplied by the population to arrive at an estimate of \$4,489,068. Use of this average may be somewhat conservative. However, since the figures in the table reflect a combination of higher income areas as well as low-income areas, the average is reasonable.

	West End North	Homestead	Hialeah	Miami Gardens	Palmetto Bay
2014 population	128,874	65,524	235,563	112,265	24,513
Utility Taxes	\$9,397,458 (proposed)	\$1,479,868	\$24,220,000	\$10,398,000	\$2,202,700
Communication Service Tax	\$3,748,689	\$1,841,214	Included in Utility	Included in Utility	\$1,340,345
UT per person	\$72.92	\$22.59	\$102.82	\$92.62	\$89.86
CST per person	\$29.09	\$28.10	Included in Utility	Included in Utility	\$54.68

The average of four comparison cities for Utility Taxes and Communication Service Tax is \$97.67. PMGA finds the combined Utility Tax per capita figure of \$102.01 to be reasonable.

PMGA estimate

Franchise Fees: \$ 4,489,068
 Utility Taxes: \$13,146,147 (including Communication)

Business Use Tax

This fee (formerly known as the Occupational License) is imposed on the owners of any business enterprise located within the boundaries of the municipality. The rates are established by the governing body and typically are based on the type of business activity performed. More intensive uses usually receive a higher fee.

The estimate for this source was taken from the budget review by OMB and is placed at \$189,684. The West End North area has a total of 3,337 businesses (according to InfoUSA, a direct mailing company). The following table shows the proposed figures for West End North and four comparison cities.

	West End North	Homestead	Hialeah	Miami Gardens	Palmetto Bay
2015 number of businesses	3,337	3,024	10,296	1,178	761
Business Use Tax	\$189,684 (proposed)	\$396,550	\$3,043,124	\$960,000	\$50,000
Tax per business	\$56.84 (proposed)	\$131.13	\$295.56	\$814.94	\$65.70

As seen in the table above, West End North has a per business figure lower than comparable cities. PMGA understands there is a desire for a business friendly government, but believes that the tax per business figure should be at least \$65.70, the lowest of the four comparison cities. Multiplying \$65.70 by the 3,337 business in the proposed area, PMGA arrives at an estimate of \$219,241. PMGA will use this figure in our analysis.

Building Permit Fees

Local governments impose a fee for obtaining permits to construct or modify a structure in the jurisdiction. Under State law, these fees cannot be higher than the cost associated with providing the service, including any Administrative Costs. The MAC budget does not have a revenue estimate. The MAC budget does have \$952,554 in Building Department expenditures budgeted. Building Departments should strive to reach revenue neutrality. PMGA believes that \$952,554 is a reasonable estimate for building permit revenues and has added this to the budget.

Other Licenses/Fees/Permits

Special events, use of municipal property and other activities also generate funds for a governmental jurisdiction.

The estimate for this source was taken from the budget review of other municipalities in South Florida that are similar in size to the proposed municipality. This review reveals that the revenue in this category for the other municipalities ranges from \$23,000 to \$250,000. The estimate for West End North includes a line item for Alcoholic Beverage Licenses, at \$30,094.

State Shared Revenues/ ½ Cent Sales Tax

State Shared Revenues are funds allocated each year into a fund for distribution to the local entities. There is no set amount. However, the State of Florida attempts to provide at least the same amount as the previous year.

The ½ Cent Sales Tax is not revenue generated at the local level, but rather ½ Cent of the 6% Sales Tax collected throughout the State. These funds are placed in a fund and reallocated to the local jurisdictions in a manner similar to the State Shared Revenues. These funds are allocated to municipalities based on population.

Estimates for these figures were provided by the MAC. The figures provided by the MAC were then compared to three comparable municipalities. The results are found in the table below.

MAC estimates

State Shared Revenue (SSR): \$3,554,567
 ½ Cent Sales Tax (SST): \$8,795,422

	West End North	Homestead	Hialeah	Miami Gardens	Palmetto Bay
2014 population	128,874	65,524	235,563	112,265	24,513
State Shared Revenue	\$3,238,501 (proposed)	2,110,383	8,527,350	2,728,756	\$418,162
1/2 cent sales tax	\$9,277,747 (proposed)	4,564,392	16,355,645	8,014,226	\$1,740,000
SSR per person	\$25.13	\$32.21	\$36.20	\$24.31	\$17.06
SST per person	\$71.99	\$69.66	\$69.43	\$71.39	\$70.98

As seen in table, State Shared Revenue and State Sales Tax estimates by the West End North MAC are comparable to similar cities. The average for the four comparable cities is \$27.45 per person for State Shared Revenue, and \$70.37 per person for State Sales Tax. PMGA finds that the estimates from the MAC are reasonable.

Intergovernmental/Charges for Service/Fines and Forfeitures/Other Revenues

These sources comprise transfers from other jurisdictions, traffic fines, code enforcement charges and other miscellaneous items.

The MAC budget includes a Miscellaneous Revenues line item of \$371,541, which includes all of these categories. PMGA finds the amount to be reasonable.

Other Revenues: \$371,541

Stormwater Fees

These sources represent the funds from the levy of a Stormwater Fee for all properties in the jurisdiction. The funds are transferred to Miami-Dade County, which is responsible for the maintenance of the drainage facilities. The fee actually represents a “Pass-through” of funds for services provided. The new municipality may have the option to opt out of this fee, and have the County collect the Stormwater Fee from residents directly. For this reason, PMGA finds it reasonable that the Stormwater line item is not included in the MAC Budget

If included, PMGA would estimate a pass through revenue of \$3.5 million.

Gas Tax

Miami-Dade County generates funds through a local Gas Tax, which is then allocated to the municipalities. The allocation is based on population and amount of lane miles within the jurisdiction.

The funds raised by this source are restricted for the improvement of roads and transportation systems in the jurisdiction. The Transportation Fund Expenditure line item must be higher than the Gas Tax Revenue line item.

The MAC budget does not include Gas Tax revenues. With a population of 112,265, Miami Gardens had expected revenue of \$580,000. PMGA will use that as an estimate for West End North.

PMGA estimate - \$580,000

Parks and Recreation

West End North is home to 12 parks currently funded by that would be transferred to the new City if incorporated. While these parks will have revenue, these will only offset expenditures by the parks, and are dealt with in the Parks and Recreation Expenditures portion of this report. See page 13 of this report for more details.

Interest

The MAC estimate includes \$28,964 in interest revenue. PMGA finds this figure to be reasonable.

Total Revenue

The estimate of revenue from all sources totals \$43,238,423 and is represented in Table 2. The figure is an increase of \$3,358,527 (8.4%) from the MAC 2016 report.

**TABLE 2
SUMMARY OF REVENUES**

Category	West End North	PMGA Amount
Ad Valorem	\$10,755,147	\$10,755,147
Franchise Fees	\$ 2,692,652	\$ 4,489,068
Utility Taxes	\$13,146,147	\$13,146,147
Business Use Tax	\$ 189,684	\$ 219,241
Building Permit Fees	\$ 0	\$ 952,554
Other Licenses/Fees/Permits	\$ 30,094	\$ 30,094
State Shared Revenue	\$ 3,238,501	\$ 3,238,501
1/2 Cent Sales Tax	\$ 9,277,747	\$ 9,277,747
Communication Service Tax	(included in Utility)	(included in Utility)
Intergovernmental	\$ 0	\$ 0
Charges for Service	\$ 0	\$ 0
Fines and Forfeiture	\$ 0	\$ 0
Other Revenues	\$ 371,541	\$ 371,541
Gas Tax	\$ 0	\$ 580,000
Interest	\$ 28,964	\$ 28,964
Police Service Fees	\$ 149,419	\$ 149,419
Total	\$39,879,896	\$43,238,423

OTHER TAXES NOT PAYABLE TO THE NEW MUNICIPALITY

Property Owners in the proposed incorporation area will also pay taxes to authorities other than the new municipality. The establishment of a new municipality will not impact the power of these agencies to impose taxes. Incorporation of West End North will not impact these taxes. Levies include:

- County-wide Ad Valorem Tax by Miami-Dade County
- Fire District Tax
- Library Tax
- Special Districts Tax (Water Management, Florida Inland Navigation, Children's Trust etc.)

Property Owners in the West End North area will no longer be required to pay the UMSA unincorporated area tax from Miami-Dade County, if the area incorporates. The Property Owners will be required to pay the Ad Valorem rate imposed by the new municipality.

EXPENDITURES

Expenditures for the municipality were determined by analysis by various County Departments as well as examination of other municipal budgets. The expenditure estimate was based on personnel levels, equipment and operational costs.

City Council

The MAC estimate for the City Council used the current Miami Gardens council expenditure of \$419,060 and includes costs associated with a five person council. PMGA finds this figure to be low. Miami Gardens has a City Council budget of \$537,770. PMGA finds this figure to be more reasonable.

MAC Estimate - \$419,060

PMGA Estimate - \$537,770

City Manager

The MAC budget includes \$333,840 for the Office of City Manager. PMGA finds this figure to be low. Miami Gardens has a City Manager budget of \$1,139,734 for a staff of 6.7. PMGA feels the budget for the Office of the City Manager should be at least \$485,226

MAC Estimate - \$333,840

PMGA Estimate - \$485,226

General Government

This figure includes office rent and supplies, utilities and maintenance, other expenses for general government, policy formation/internal support, and general services. The MAC budget allocates \$71,400 for this line item. The MAC has informed PMGA that a portion of each department's budget has been allocated for rent. PMGA does not find that each department's budget has enough funding to include rent. PMGA estimates an allocation of \$250,000 for City Hall rent. Doral (2014 population of 54,166) had \$730,000 budgeted for insurance costs in their 2015 budget. The City of Miami Gardens (112,265) had \$1.444 million budgeted. PMGA estimates insurance cost of \$700,000 for the new municipality. PMGA estimates an additional \$300,000 for supplies, utilities and maintenance, other expenses for general government, policy formation/internal support, and assorted general services.

MAC Estimate - \$71,400

PMGA Estimate

Rent - \$250,000

Insurance - \$700,000

Additional Expenses - \$300,000

Total PMGA Estimate - \$1,250,000

Allocation 6% Contribution to 408K retirement plan FTE + Compensation

The MAC budget includes \$875,000 for pension costs. PMGA finds this figure to be reasonable.

MAC Estimate - \$875,000

City Clerk

The MAC estimates expenditures of \$240,848. Miami Gardens has a City Clerk budget of \$769,075 for a staff of 9.0. PMGA finds this figure to be more reasonable. PMGA feels the budget for the Office of the Clerk should be at least \$589,582.

MAC Estimate - \$240,848

PMGA Estimate - \$589,582

Building

The proposed budget for the Building Department is \$952,554. This is equal to the proposed Building Department revenue. PMGA finds this figure to be reasonable.

MAC Estimate - \$952,554

Finance

The estimate for this department is \$957,144. PMGA finds this figure to be reasonable.

MAC Estimate - \$957,144

Human Resources

The budget estimates that outsourcing this department will cost the City \$750,000. While PMGA finds this figure to be reasonable, PMGA suggests that this department not be outsourced.

MAC Estimate - \$750,000

City Attorney

The MAC estimate for this department includes out sourcing a City Attorney to an outside firm, contracted by the City for a flat fee. PMGA finds this figure to be reasonable.

MAC Estimate - \$375,000

Planning and Zoning

The MAC estimate for Planning and Zoning is \$528,432. PMGA finds this figure to be reasonable.

MAC Estimate - \$528,432

Public Works

The MAC estimate for staffing of the Public Works Division is \$1,045,164. The budget for capital improvements is \$950,000. PMGA finds this figure to be reasonable.

Public Works Estimate - \$1,045,164

Capital Improvements - \$950,000

Police

The figure provided by Miami-Dade Police for minimum service of the West End North MAC \$18,377,071. An additional \$346,151 is set aside for Crossing Guard costs and various other general safety expenditures

This figure for Police Service is provided by Miami-Dade County and is based on previous experience. This figure was not reviewed by PMGA. PMGA finds the figure of \$346,151 additional expenditures to be reasonable.

Total Cost Police - \$18,723,222

Code Enforcement

The MAC estimate for Code Enforcement is \$1,466,746. PMGA finds this figure to be reasonable. The City of Miami Gardens has a Code Enforcement Budget of \$1.42 million.

MAC Estimate - \$1,466,746

Parks and Recreation

As stated before, the proposed MAC area has 12 parks that would transfer to the City if incorporated. Revenue from those parks will be used to offset the cost of running the parks. The Office of Management and Budget estimates that net expenditure of the Parks and Recreation Department will be \$1,553,108 million. PMGA finds this figure to be reasonable. The MAC budget includes \$950,000 for capital improvements. PMGA finds this figure to be reasonable.

Parks and Recreation Operating Estimate - \$1,553,108

Parks Capital Improvement Estimate - \$950,000

Information Technology

The MAC estimate for outsourcing an Information Technology Department is \$950,000. PMGA finds this figure to be reasonable.

MAC Estimate - \$950,000

Public Information Office

The MAC estimate for outsourcing Public Information Services is \$525,000. PMGA finds this figure to be reasonable.

MAC Estimate - \$525,000

Transportation

The MAC budget estimates expenditures of \$1,950,000 for Transportation costs. It should be noted that this figure legally is required to be higher than the revenue generated through the Gas Tax. PMGA finds the figure of \$1,950,000 to be on the high side, but reasonable.

Revenue Projection

\$580,000

Associated Expenditures

\$1,950,000

QNIP

Representing the share of the new municipality of the debt incurred by Miami-Dade County, the figure provided by the MAC is \$1,325,042. This is the same figure provided by the Office of Management and Budget. PMGA finds this figure to be reasonable.

Purchasing

The MAC budget does not fund a purchasing department. PMGA believes a Purchasing Department will be necessary for a municipality of this size. PMGA estimates a budget of \$300,000 for this department.

PMGA Estimate - \$300,000

Economic Development

A Division of Economic Development Fund is discussed in the MAC Budget, but it does not appear to be funded. This is something the City may want to look at once it becomes established. PMGA finds this strategy to be reasonable.

Total Expenditures

Total expenditures equal \$37,038,990, which is an increase of \$2,097,430 (6.0%) over the amount in the MAC report. The amounts are found in Table 3.

TABLE 3
ESTIMATED EXPENDITURES

Category	West End North	PMGA Amount
City Council	\$ 419,060	\$ 537,770
Office of City Manager	\$ 333,840	\$ 485,226
Pension	\$ 875,000	\$ 875,000
Office of City Clerk	\$ 240,848	\$ 589,582
Building	\$ 952,554	\$ 952,554
Finance Department	\$ 957,144	\$ 957,144
Human Resources	\$ 750,000	\$ 750,000
City Attorney	\$ 375,000	\$ 375,000
Planning and Zoning	\$ 528,432	\$ 528,432
Public Works	\$ 1,045,164	\$ 1,045,164
Public Works Capital Improvements	\$ 950,000	\$ 950,000
Police Department	\$18,723,222	\$18,723,222
Code Enforcement	\$ 1,466,746	\$ 1,466,746
Parks and Recreation Department	\$ 1,553,108	\$ 1,553,108
Parks Capital Improvements	\$ 950,000	\$ 950,000
Public Information Office	\$ 525,000	\$ 525,000
Information Technology	\$ 950,000	\$ 950,000
General Government	\$ 71,400	\$ 1,250,000
Total Transportation Fund	\$ 1,950,000	\$ 1,950,000
QNIP (Debt and pay-as you-go)	\$ 1,325,042	\$ 1,325,042
Purchasing	\$ 0	\$ 300,000
Total	\$34,941,560	\$37,038,990
Reserves	\$ 4,938,336	\$ 6,199,433

NET OPERATIONSReserve/Surplus

The MAC budget had revenues of \$39,879,896 and expenditures of \$34,941,560 with a reserve amount of \$4,938,336.

The result of the analysis provided by PMGA in this report is an overall surplus (Revenues less Expenditures) of \$6,199,433 or 16.7%. The addition of a surplus is due to the increased revenue projections, which are based on the higher projections by PMGA Franchise Fees and Business Use Tax.

The surplus amount is important due to the fact that the revenue sources may be late in reaching the full amount. One example is that the coding for the Franchise Fees, Utility Taxes and Communications Service Taxes must be changed to the new jurisdiction. At times, the adjustment to the programming of the utility companies is not completely accurate resulting in a loss of revenue to the new jurisdiction. Other revenues may also be slow in collection.

One way for the new municipality to improve the collection of the fees and taxes from the use of utility services is to engage a firm that specializes in reviewing the allocation process of these fees. The firm usually operates on a commission basis and typically improves the revenue stream of the municipality.

Another use of the surplus funds is for capital improvements and expenditures that may be necessary. This action may reduce costs in the future.

The municipality should maintain a contingency fund for special and/or emergency needs. Setting this amount at 5% to 10% of the budget makes wise fiscal sense. It is not necessary to add 5% to 10% each and every year. Instead the municipality should maintain a balance in the fund equal to the specified amount.

Category	MAC Report	Third-Party Report
Revenue	\$39,879,896	\$43,238,423
Expenditures	\$34,941,560	\$37,038,990
Surplus	\$ 4,938,336	\$ 6,199,433
Percentage	14.1%	16.7%

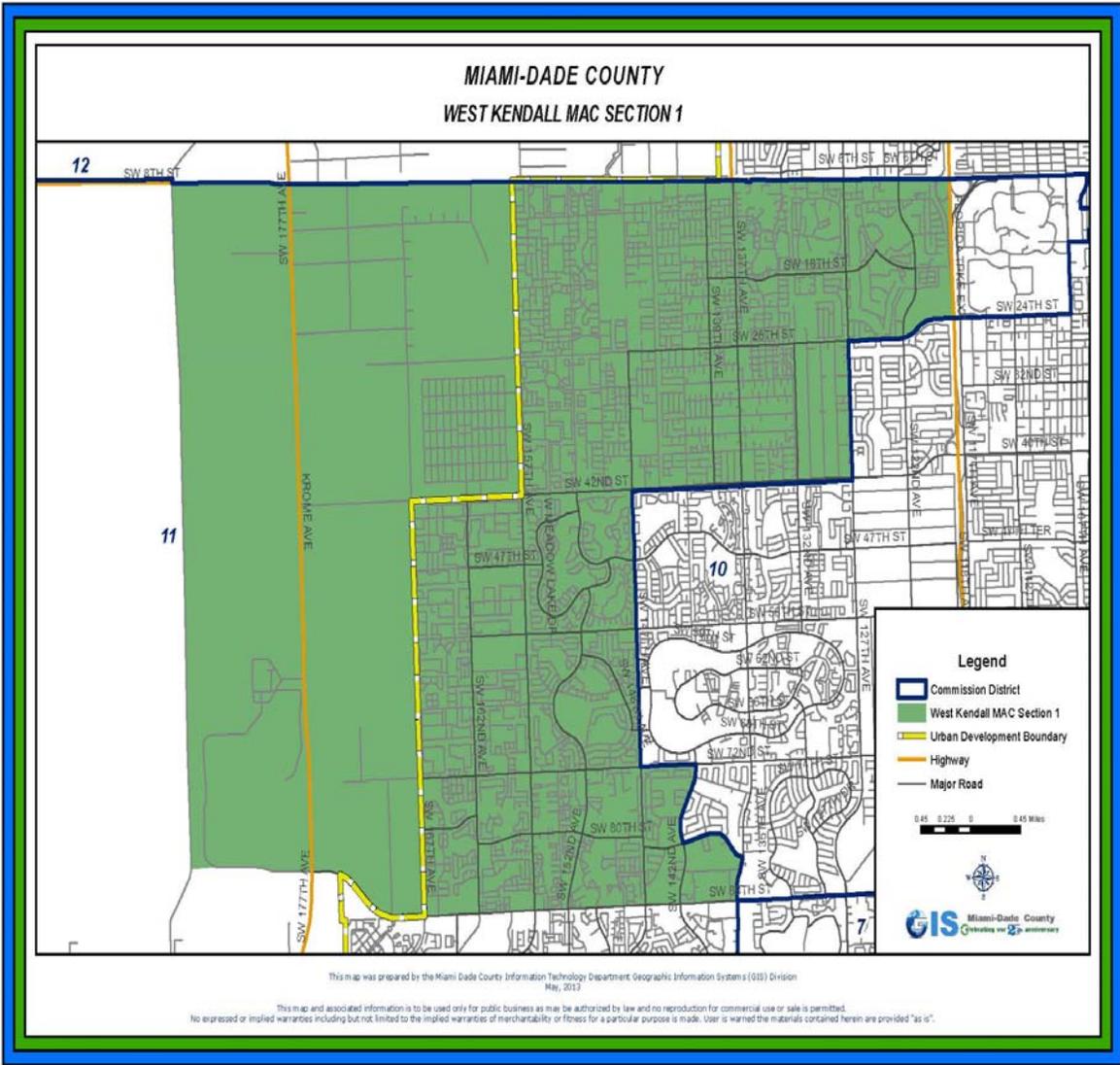
CONCLUSION

The West End North area can succeed financially as a new municipality without changing the Ad Valorem rate. This millage rate, as well as other revenues, will generate sufficient funds to pay for operating expenditures and result in a comfortable surplus, which would be available for contingencies.

The conclusion is also based on the establishment of a budget that provides the current level of service received by the Property Owners from Miami-Dade County. The budget does not consider increases in services.

APPENDIX

Reference Materials



West End North Municipal Advisory Committee

Revenues and Expenditures Analysis

Pro Forma – March 23, 2016

**Pro Forma West End North MAC-1 Proposed - FY2017 2014 Area Population
128,874**

REVENUES	Incorporation Assumptions	FY 2017
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 Communications Service Tax)	Allocated based on tax roll/population	\$9,397,458
Sales Tax	Allocated based on tax roll/population	\$3,748,689
FL ST Revenue Sharing	Allocated based on \$71.99pp	\$9,277,747
Interest	Allocated based on \$25.13pp	\$3,238,501
Alcoholic Beverage License	Allocated based on .079% of total revenue	\$28,964
Occupational License	Allocated based on \$0.23 pp	\$30,094
Police Service Fees	Allocated based on \$1.45 pp	\$189,684
Miscellaneous Revenues	Allocated based on population	\$149,419
	Allocated based on \$2.88 pp	\$371,541
TOTAL REVENUES		\$39,879,896
EXPENDITURES		FY 2017
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
TOTAL EXPENDITURES		\$37,941,560
ENDING GENERAL FUND BALANCE		\$1,938,336

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

Based on FY 2015-16 Budget	Annexation Assumptions	
Property Tax Revenue	<i>Allocation based on tax roll & millage</i>	\$10,755,147
Franchise Fees	<i>Allocated based on tax roll/population</i>	\$2,692,652
Sales Tax	<i>Allocation based on \$73.47 per person</i>	\$9,467,782
Utility Taxes	<i>Allocated based on tax roll/population</i>	\$9,397,458
Communications Tax	<i>Allocated based on tax roll/population</i>	\$3,748,689
Alcoholic Beverage License	<i>Allocation based on \$0.23 per person</i>	\$30,094
Occupational License	<i>Allocation based on \$1.45 per person</i>	\$189,684
Interest	<i>Allocation based on .079% of total revenue</i>	\$28,964
Sheriff and Police Fees	<i>Allocation based on population</i>	\$149,419
Miscellaneous Revenues	<i>Allocation based on \$0.88 per person</i>	\$381,193
Revenue to UMSA		\$36,841,081
Cost of Providing UMSA Services		
Police Department		\$22,060,745
<i>UMSA Police Budget (without specialized)</i>		
Parks, Recreation and Open Spaces Dept.	<i>Based on cost of parks</i>	\$0
Right-of-Way Maintenance	<i>Centerline Miles Centerline miles times cost per lane mile</i>	\$268,362
Policy Formulation	<i>Commission, Mayor, County Attorney</i>	<i>Direct Cost multiplied by 3.52%</i>
		\$785,984.58
Internal Support	<i>Information Technology, Internal Services, Human Resources</i>	<i>Direct Cost multiplied by 9.36%</i>
	<i>Communications, Audit and Management, Management and Budget</i>	
		\$2,090,004
Planning and Non-Departmental	<i>Regulatory and Economic Resources, Rec. and Culture,</i>	<i>Direct Cost multiplied by 3.1%</i>
	<i>Economic Development, Neighborhood Infrastructure</i>	
		\$692,202
GNIP Debt Service Payment	<i>Utility Taxes as a % of debt service 13.7%</i>	\$ 1,325,042
Cost of Providing UMSA Services		\$ 27,222,340
Net to UMSA		\$9,618,741
1. Does not include gas tax funded projects 2. Does not include canal maintenance revenues or expenses 3. Does not include proprietary activities: Building, Zoning, Solid Waste 4. Does not include Fire and Library Districts 5. Revenues are based on allocations not actuals Disclaimer: These calculations do not represent a projected or suggested municipal budget. They indicate only the fiscal impact of this area's incorporation on the remaining UMSA.		
2015 Taxable Property Rolls		\$5,871,082,019
2015 Area Population		128,874
2015 UMSA Population		1,139,366
2015-16 UMSA Millage		1.9283
Patrollable Sq. Miles - UMSA		207.90
Total Calls For Service - UMSA CY 2014		626,825
Part 1 Crimes - UMSA 2014		51,497
Part 2 Crimes - UMSA 2014		22,932
Patrollable Sq. Miles - Study Area		27.00
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		\$2,069
Number of Centerline Miles		129.7
Per Capita Taxable Value		\$45,556.76