

*Biscayne Gardens MAC Area Revenues and Expenditures Analysis
Final Report & Pro Forma – September 23, 2014*

*Proposed Biscayne Gardens Incorporated Area
MAC Report On:*

***Final Report & Pro Forma On Revenues and Expenditures
And
Municipal Structure & Costs Analysis***

September 23, 2014

Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Executive Summary

The following "Final Report" represents the projected revenues & expenditures and municipal structure and costs for the proposed Biscayne Gardens Incorporated Area. This Final Report is based on (1) a prior report dated July 26, 2004 originally prepared for the Cutler Ridge MAC relative to the proposed Cutler Ridge Incorporated Area; (2) the Biscayne Gardens Preliminary Pro Forma On Revenues & Expenditures And Municipal Structure & Cost Analysis dated May 22, 2008 (for F/Y 2009); (3) OMB at MAC Meeting of September 24, 2013 and after providing updating revenue estimates for F/Y 2014 for the Biscayne Gardens MAC Area plus certain 2013 estimated revenue sharing figures from the FL-Dept. of Revenue; and (4) Projected budget figures and revenue projections and forecasts relative to the same revenue and expenditures categories for Fiscal 2014 as set forth in the February 25, 2014 Draft Pro Forma adjusted for results of a Third-Party Review presented to the MAC August 26, 2014. The aforementioned Item (1) was used as a preliminary and prospective guide for the proposed Biscayne Gardens Incorporated Area because the proposed Cutler Ridge Incorporated Area appeared to be similar in some key aspects to the proposed Biscayne Gardens Incorporated Area, particularly in population size, land area and residential character of the community. This is intended only as a guide to pro forma and estimate possible revenues and expenses. Where believed appropriated pro forma figures have been adjusted for prospective differences that are expected to occur in expenses, particularly relative to the difference in level of existing development. The proposed Biscayne Gardens Incorporated Area is known to be near 98% built out, whereas the proposed Cutler Ridge Incorporated Area has substantial open area under development on its south and southwest side. 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 Town could provide. As a **financial plan**, the data details the costs associated with providing **municipal services** and how the **services** could be **funded**. Specific expenditures may not be incurred during the first two years of the municipal incorporation.

This Final Report presents a consolidated picture of the total revenue and expenditures for the General Fund, Stormwater 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 Cutler Ridge Incorporated Area Report, which contained comparable municipal government annual budgets in the State of Florida, 2002 Local Government Financial Handbook, Florida League of Cities Salaries Handbook, and Miami Dade County documents and is believed to be comparable to the proposed Biscayne Gardens Incorporated Area. This "final analysis" was prepared by members of the Biscayne Gardens MAC based in part on information provided by Miami-Dade County OSBM staff, the 2013 Local Government Financial Information Handbook and a Third-Party Reviewer (Consultant to OMB).

The report identifies a **total of \$11,759,700 in revenues**. **Expenditures**, including transfers out, are **projected to be \$11,190,400**. These projections **suggest a budget surplus of \$569,300** 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 4.0 mills**.

Revenues		County Draft Analysis based on 2003 - 04 Budget or Cutler Ridge Est.	Proposed (F/Y) Biscayne Gardens Incorporated Area Analysis	
	Total of Change Over 3-years From F/Y2007 **		(2006)	(2014)
Ad Valorem (Property) Taxes (o) (2013 @ 4.0mills; 2006 @ 2.47mills)		\$1,831,000	\$2,212,000	\$2,799,000
Franchise Fees (o)		755,000	807,000	832,300
Utility Taxes (o)		1,491,000	1,591,000	1,674,400

*Biscayne Gardens MAC Area Revenues and Expenditures Analysis
Final Report & Pro Forma – September 23, 2014*

Revenues Total of Change Over 3-years From F/Y2007 **	County Draft Analysis based on 2003 - 04 Budget or Cutler Ridge Est.	Proposed (F/Y) Biscayne Gardens Incorporated Area Analysis	
		(2006)	(2014)
Communications Services Tax (o)	1,200,000	1,281,000	1,304,000
Occupational License Taxes (o)	106,000	117,000	58,000
Building Permit Fees (a) (o)	187,000	205,000	136,000
Other Licenses, Fees and Permits (a)	<u>195,000</u>	<u>215,000</u>	<u>144,000</u>
Sub-total Direct Revenue Source	<u>\$5,765,000</u>	<u>\$6,428,000</u>	<u>\$6,947,700</u>
Intergovernmental Revenues			
Alcoholic Beverage Licenses(a)	\$ 7,000	\$ 8,000	\$ 8,000
State Revenue Sharing (a)* (r)	794,000	873,000	1,139,000
Local Gov. ½ cent Sales Tax (r)	<u>1,626,000</u>	<u>1,793,000</u>	<u>2,256,000</u>
Sub-total Intergovernmental Rev.	<u>\$2,427,000</u>	<u>\$2,674,000</u>	<u>\$3,403,000</u>
Charges for Services			
Photocopy Fees, etc. (a)	<u>\$ 5,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
Sub-total Charges for Services	<u>\$ 5,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
Fines and Forfeitures			
Violations-Local Ordinance (a)	<u>\$ 171,000</u>	<u>\$ 188,000</u>	<u>\$ 188,000</u>
Sub-total Fines and Forfeitures	<u>\$ 171,000</u>	<u>\$ 188,000</u>	<u>\$ 188,000</u>
Other Revenues			
Interest Earnings (o)	\$ 38,000	\$ 42,000	\$ 5,000
Misc. Revenues (o)	<u>27,000</u>	<u>30,000</u>	<u>50,000</u>
Sub-total Other Revenues	<u>\$ 65,000</u>	<u>\$ 72,000</u>	<u>\$ 55,000</u>
Stormwater Utility Fees (a) (= CR)	<u>\$ 688,000</u>	<u>\$ 688,000</u>	<u>\$ 688,000</u>
Local Option Gas Taxes			
Local Option Gas Tax (6%) (a)*	\$ 409,000 *	\$ 450,000	*\$ 342,000
New Loc Op Gas Tax (3%) (a)*	<u>160,000</u> *	<u>176,000</u>	* <u>130,000</u>
Sub-total Local Option Gas Taxes*	<u>\$ 569,000</u>	<u>\$ 626,000</u>	<u>\$ 472,000</u>
Total All Funds Revenues	\$9,690,000	\$10,682,000	\$11,759,700

Expenditures (Note: Used Cutler Ridge MAC budget) (for 2006 adjusted as indicated below.)	County Draft Analysis or Comparative Basis or Assumption	Proposed (F/Y) Biscayne Gardens Incorporated Area Analysis	
		(2006)	(2014)
General Fund			
Town Council		\$ 10,000	\$ 60,000
Office of the Town Manager		303,900	392,100
Office of the Town Clerk		248,200	321,400

*Biscayne Gardens MAC Area Revenues and Expenditures Analysis
Final Report & Pro Forma – September 23, 2014*

Expenditures (Note: Used Cutler Ridge MAC budget) (for 2006 adjusted as indicated below.)	County Draft Analysis or Comparative Basis or Assumption	Proposed (F/Y) Biscayne Gardens Incorporated Area Analysis	
		(2006)	(2014)
Office of the Town Attorney		150,000	180,000
General Government		710,300	1,153,700
Finance Department		214,400	299,600
Police Department (R + S&O)	Service level = CR	5,648,000	5,495,500
Building and Planning Dept (c)	Built off CR estimate	723,300	938,300
Public Works Department	Based on CR est.	437,400	588,800
Parks and Recreation Dept (e)	Built off CR estimate	<u>142,900</u>	<u>333,000</u>
Total General Fund		<u>\$ 8,588,400</u>	<u>\$ 9,762,400</u>
Other Funds			
Total Stormwater Utility Fund	Same as CR	\$ 688,000	\$ 688,000
Total Transportation Fund *		* 932,000	* 472,000
QNIP (Debt and pay-as you-go) (e)		<u>107,000</u>	<u>268,000</u>
Total Other Funds		\$ 1,727,000	\$ 1,428,000
Total All Funds Expenditures		\$10,315,400	\$11,190,400
Total All Funds Balance		\$ +366,600 \$ + 569,300	

Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Note (Group) A (as to Fiscal 2006 Figures)

- (a) Indicates no County figure provided for Fiscal 2006, therefore used Cutler Ridge MAC (CR) figure in County column then extrapolated based on larger population for Biscayne Garden (BG) MAC area.
- (b) Indicates used "80%" of County cost figure.
- (c) Indicates used "80%" of Cutler Ridge budget figure.
- (d) Calculated at "67%" of Cutler Ridge budget figure.
- (e) Calculated at "50%" of Cutler Ridge budget figure.

Note (Group) B (FY 2006 based on CR allocation)

* Portion of funds required to be spent on Transportation:	<u>2006</u>	<u>2014</u>
35% of State Revenue Sharing (2013 dropped allocation) on \$873,000 =	\$306,000	\$ 0
100% of Local Option Gas Tax (6%) =	450,000	342,000
100% of New Local Option Gas Tax (3%) =	<u>176,000</u>	<u>130,000</u>
 Total of Transportation Funds Projected	 \$932,000	 \$ 472,000

- (i) Allocation to "Professional Services" (Engineering) calculated at 10% on total expenditures
- (ii) Allocation to "Road Maintenance" calculated at 25% of total funds

Note (Group) C

- (o) Office of Strategic Business Management (OSBM) provided projections/allocations of F/Y 2007 Revenues for line items marked (o)
- (r) State of Florida – Dept of Revenue, Chief Economist Provided F/Y 2008 and 2014 projections for line items marked (r)

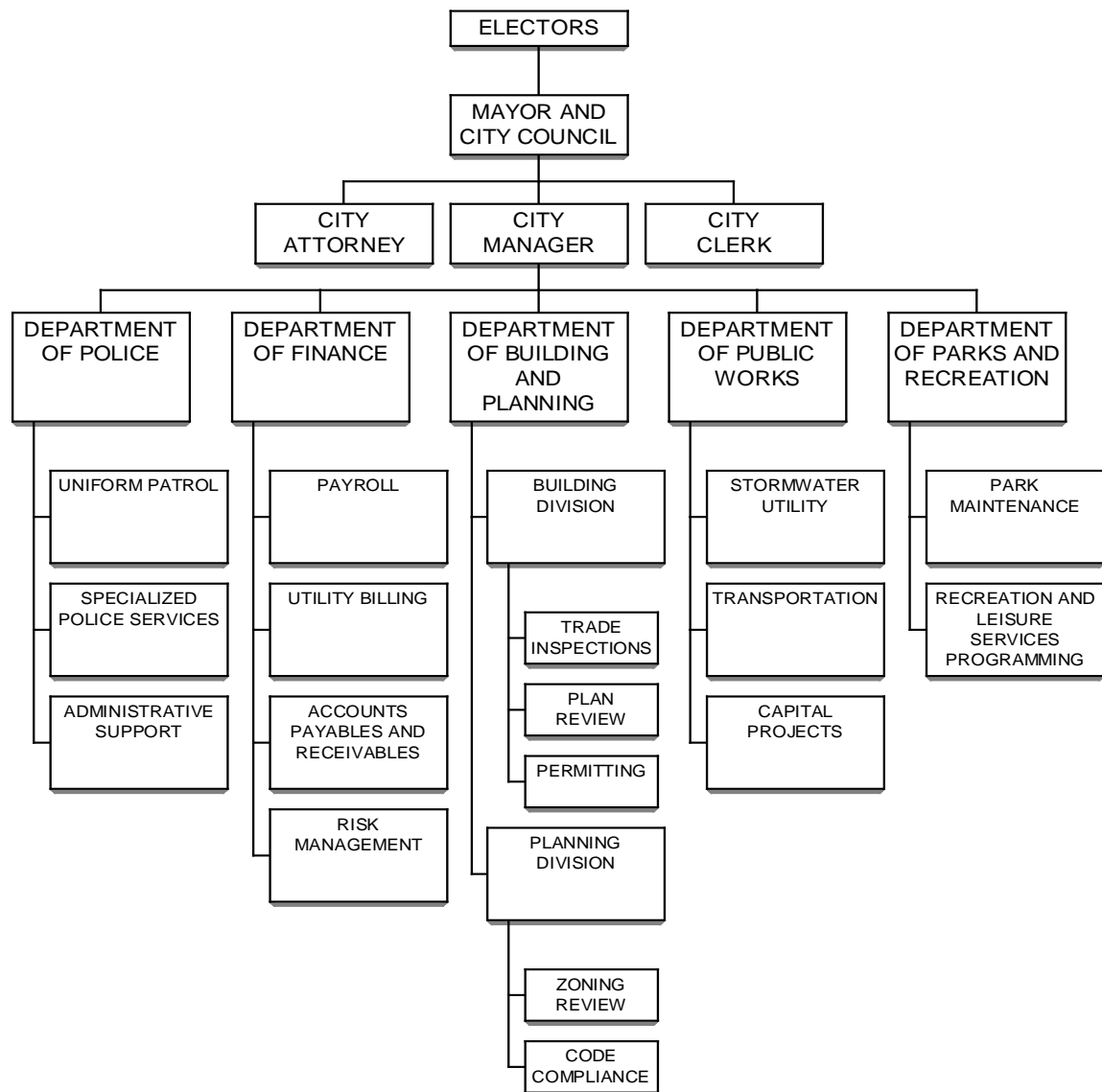
Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Interim and Transition Period

If a new municipality is incorporated in Miami-Dade County, then the new Town 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 Town by the County for an “Interim Period” (first six months after incorporation). 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. Except for the delivery of local patrol and specialized police, library, solid waste collection and disposal, and fire-rescue services, the new city will responsible for delivering all municipal services. The delivery of those services is a decision for the Town’s elected officials to make.

Typical Organizational Chart



Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Town Council

The proposed Biscayne Gardens Area Town Council could consist of a Mayor and elected Council Members. For purposes of this analysis \$18,000 has been allocated for the expenses of the Town Council.

Town Council Expenditures	Comparative Basis or Assumption on developing FY 2006 figures	Proposed Biscayne Gardens Incorporated Area Analysis	
		(2006)	(2014)
Total Town Council Expenditures (Town Council of Mayor + 4 Council.) (2013 Base expense (\$18k + 30k) (500/month=\$6k x 5members=\$30k) (plus \$12k miscellaneous)	(Used CR + 50%)	\$ 10,000	\$ 60,000

FOOTNOTES KEY as to F/Y 2006 Projections

- (a) Indicates no County figure provided, therefore used Cutler Ridge (CR) MAC figure in County column then extrapolated based on larger population for Biscayne Gardens (BG) MAC Area (@ +10%).
- (b) Indicates used "80%" of County cost figure.
- (c) Indicates used "80%" of Cutler Ridge budget figure.
- (d) Calculated at "67%" of Cutler Ridge budget figure.
- (e) Calculated at "50%" of Cutler Ridge budget figure.
- (f) Calculated at 110% of Cutler Ridge budget figure.

Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Office of the Town Manager

The Town Manager would be the chief administrative officer of the Town and ensures the proper implementation of laws, policies, provisions of the Town Charter and acts of the Council through the administration of all departments, divisions and agencies of the Town government. The Town Manager would be nominated by the Mayor and confirmed by a majority vote of the Town Council. The Town Manager will be responsible for the appointment, supervision and removal of all Town employees with the exception of the Town Clerk and Town Attorney who are appointed by the Council. In addition, the Town Manager submits a proposed annual budget, capital improvement program and comprehensive annual financial report to the Town Council. Operating expenditures detailed below include Travel and Per Diem covering the cost of the annual International Town/County Management Association Conference and Rentals and Leases covering the cost of a leased vehicle for the manager.

Office of the Town Manager Expenditures	Comparative Basis or Assumption on developing FY 2006 figures		Proposed Biscayne Gardens Incorporated Area Analysis	
			Qty.	(2006) (2014)
Personal Services				
Town Manager	(f)	1	\$ 110,000	\$ 130,000
Assistant Town Manager	(f)	1	71,500	77,000
Administrative Assistant	(f)	1	27,500	35,000
FICA	7.65% of Salary		16,000	18,500
Workmen's Compensation	10% of Salary		20,900	24,200
Retirement Contribution	10% of Salary		20,900	24,200
Employee Insurance Benefits	\$500/emp/ymonth and \$1200/e/m		18,000	43,200
Total Personal Services			\$ 284,800	\$ 352,100
Operating Expenditures				
Travel and Per Diem			\$ 4,000	\$ 9,000
Rentals and Leases			4,800	6,000
Repair and Maintenance - Vehicle			300	0
Operating Supplies - Gasoline			0	0
Publications, Dues and Training			4,000	6,000
Total Operating Expenditures			\$ 13,100	\$ 21,000
Capital Outlay - Machinery and Equipment				
Three Computers (+software)	\$2,000 each		\$ 6,000	\$ 19,000
Total Capital Outlay			\$ 6,000	\$ 19,000
Total Office of the Town Manager			\$ 303,900	\$ 392,100

FOOTNOTES KEY as to F/Y 2006 Projections

- (a) Indicates no County figure provided, therefore used Cutler Ridge (CR) MAC Area figure in County column then extrapolated based on population for Biscayne Gardens (BG) MAC Area (@ +10%).
- (b) Indicates used "80%" of County cost figure.
- (c) Indicates used "80%" of Cutler Ridge budget figure.
- (d) Calculated at "67%" of Cutler Ridge budget figure.
- (e) Calculated at "50%" of Cutler Ridge budget figure.
- (f) Calculated at 110% of Cutler Ridge budget figure.

Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Office of the Town Clerk

The Town Clerk would be the secretary for the Town Council, the Local Planning Agency, the Planning Board, and of the municipal corporation. The Town Clerk would be nominated by the Mayor and confirmed by a majority vote of the Town Council. The Town Clerk is responsible for giving notice of public meetings and maintaining an accurate record of all proceedings. In addition, the Town Clerk serves as the Financial Disclosure Coordinator with the Florida Commission on Ethics; serves as the Records Management Liaison with the Florida Department of State; and maintains custody of Town records including agreements, contracts, ordinances, resolutions and proclamations. Operating expenditures includes \$12,000 in contractual services to cover the costs of codification, indexing of minutes and records retention and \$20,000 for legal advertising costs.

Office of the Town Clerk Expenditures	Comparative Basis or Assumption on developing FY 2006 figures	Qty.	Proposed Biscayne Gardens Incorporated Area Analysis	
			(2006)	(2014)
Personal Services				
Town Clerk	(f)	1	\$ 77,000	\$ 82,000
Assistant Town Clerk	(f)	1	44,000	50,000
Administrative Assistant	(f)	1	27,500	34,000
FICA	7.65% of Salary		11,400	12,700
Workers Compensation	10% of Salary		14,900	16,600
Retirement Contribution	10% of Salary		14,900	16,600
Employee Insurance Benefits	\$ 500/emply/month		18,000	43,200
Total Personal Services	and \$1200/e/m		\$ 207,200	\$ 255,100
Operating Expenditures				
Records Retention			\$ 12,000	\$ 18,000
Travel and Per Diem			2,000	4,000
Legal Advertising			20,000	20,000
Publications, Dues and Training			1,000	3,300
Total Operating Expenditures			\$ 35,000	\$ 45,300
Capital Outlay - Machinery and Equipment				
Imaging System			\$ 0	\$ 5,000
Computers (+software)	\$2,000 each		6,000	16,000
Total Capital Outlay			\$ 6,000	\$ 21,000
Total Office of the Town Clerk			\$ 248,200	\$ 321,400

Biscayne Gardens MAC Area Revenues and Expenditures Analysis
Final Report & Pro Forma – September 23, 2014

Office of the Town Attorney

The Town Attorney would provide legal support and opinions to the Town Council, Town Manager, Department Directors and advisory boards, on all legal issues affecting the Town. The Office of the Town Attorney may assist the Town Clerk with the drafting of resolutions and ordinances. The Town Attorney is responsible for drafting and reviewing agreements, contracts and leases. The Town Attorney may defend and prosecute cases involving the Town. This is a general provision for services typical to normal operations of the municipality and any specific legal situation looking forward would be handled by specific additional budget allocation at the time of occurrence.

Office of the Town Attorney Expenditures	Comparative Basis or Assumption on developing FY 2006 figures	Proposed Biscayne Gardens Incorporated Area Analysis	
		(2006)	(2014)
Operating Expenditures			
Contractual Services	All Services	\$ 150,000	\$ 150,000
Support Services for legal		0	30,000
Total Operating Expenditures	FTE 1	\$ 150,000	\$ 180,000
Total Office of the Town Attorney		\$ 150,000	\$ 180,000

Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

General Government

This section covers a variety of items of a general nature not applicable to any one specific department or office such as the human resources function, which is shared by all departments. Other general expenditures in this section's estimate include costs associated with software costs for all computers, communication and freight service costs such as telephones and postage, utility costs such as electricity and water for office space, rental and lease costs associated with the office space, insurance, janitorial services, office supplies, recruitment costs, printing, and office equipment.

General Government Expenditures	Comparative Basis or Assumption on developing FY 2006 figures	Qty.	Proposed Biscayne Gardens Incorporated Area Analysis	
			(2006)	(2014)
Personal Services				
Personnel Director	(f)	1	\$ 49,500	\$ 63,000
Administrative Assistant	(f)	1	27,500	34,000
FICA	7.65% of Salary		5,900	7,500
Workers Compensation	10% of Salary		7,700	9,700
Retirement Contribution	10% of Salary		7,700	9,700
Employee Insurance Benefits	\$500/empty/month and \$1200/e/m		12,000	28,800
Total Personnel Services			\$ 110,300	\$ 152,700
Operating Expenditures (See Notes 1 - 6)				
Miscellaneous Services			\$ 30,000	\$ 45,000
Travel and Per Diem			1,000	2,000
Telephone and Delivery			60,000	66,000
Utility Services (2)			50,000	55,000
Rentals and Leases (3)			75,000	250,000
Insurance (4)			134,000	290,000
Software System Maintenance			25,000	25,000
Printing			40,000	40,000
Office Equipment Leases (5)			25,000	25,000
Janitorial Services (6)			15,000	16,000
Office Supplies			75,000	76,000
Publications, Dues and Training			5,000	6,000
Recruitment Costs			15,000	15,000
Total Operating Expenditures			\$ 550,000	\$ 911,000
Capital Outlay - Machinery and Equipment				
Office Furniture (FF&E) (5)			\$ 50,000	\$ 90,000
Total Capital Outlay			\$ 50,000	\$ 90,000
Total General Government			\$ 710,300	\$1,153,700

NOTES on 2014 Projections:

(1) Operating Expenses projected on Municipal Offices space calculations:

Total Personnel = 22 Payroll Employees + 2 FTE Employees on Part-time or Contracted Services

24 EFT (Effective Full Time) employees @ 600sf per EFTE = 14,400sf of office space

(2) Utilities calculated at \$3.50+ psf

(3) Office Space Lease Calculated at \$17+psf

(4) Insurance includes all real property, equipment, vehicles, and personalty covered for all casualty and liability

(5) FF&E – Furniture, Fixtures & Equipment shall be leased or purchase on time and is included here for all departments;
calculated at \$4,000 per actual employee per year (22 Employees)

(6) Janitorial by independent contractor at \$1.50+psf-actual space (@ 70% of gross space)

Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Finance Department

The Finance Department would be the central fiscal control and accounting body of the Town government. The Finance Director serves as the Chief Financial Officer for the Town. The Department deals with the daily finance/accounting activities including payroll, accounts payable, accounts receivable, revenue collection, cash management, debt management, risk management, purchasing, and financial reporting. The Finance Director provides vital support in the development of the Comprehensive Annual Financial Report and the Annual Budget and Capital Program. In addition, the Department is responsible for the billing and collection of the Stormwater Utility Fees.

Finance Department Expenditures	Comparative Basis or Assumption on developing FY 2006 figures	Proposed Biscayne Gardens Incorporated Area Analysis		
		Qty.	(2006)	(2014)
Personal Services				
Finance Director	(f)	1	\$ 77,000	\$ 90,000
Accounting Clerk	(f)	1	30,300	36,000
FICA	7.65% of Salary		5,900	9,600
Workers Compensation	10% of Salary		7,700	12,600
Retirement Contribution	10% of Salary		7,700	12,600
Employee Insurance Benefits	\$500/empty/month and \$1200/e/m		<u>12,000</u>	<u>28,800</u>
Total Personnel Services			<u>\$ 110,300</u>	<u>\$ 189,600</u>
Operating Expenditures				
Accounting and Auditing	(f)		\$ 49,500	\$ 65,000
Office Supplies			6,000	8,000
Travel and Per Diem			2,000	3,000
Publications, Dues and Training			2,000	3,000
Independent Audit			<u>0</u>	<u>25,000</u>
Total Operating Expenditures			<u>\$ 59,500</u>	<u>\$ 104,000</u>
Capital Outlay - Machinery and Equipment				
Three Computers	\$2,000 each		<u>\$ 6,000</u>	<u>\$ 6,000</u>
Total Capital Outlay			<u>\$ 6,000</u>	<u>\$ 6,000</u>
Total Finance Department			\$ 214,400	\$ 299,600

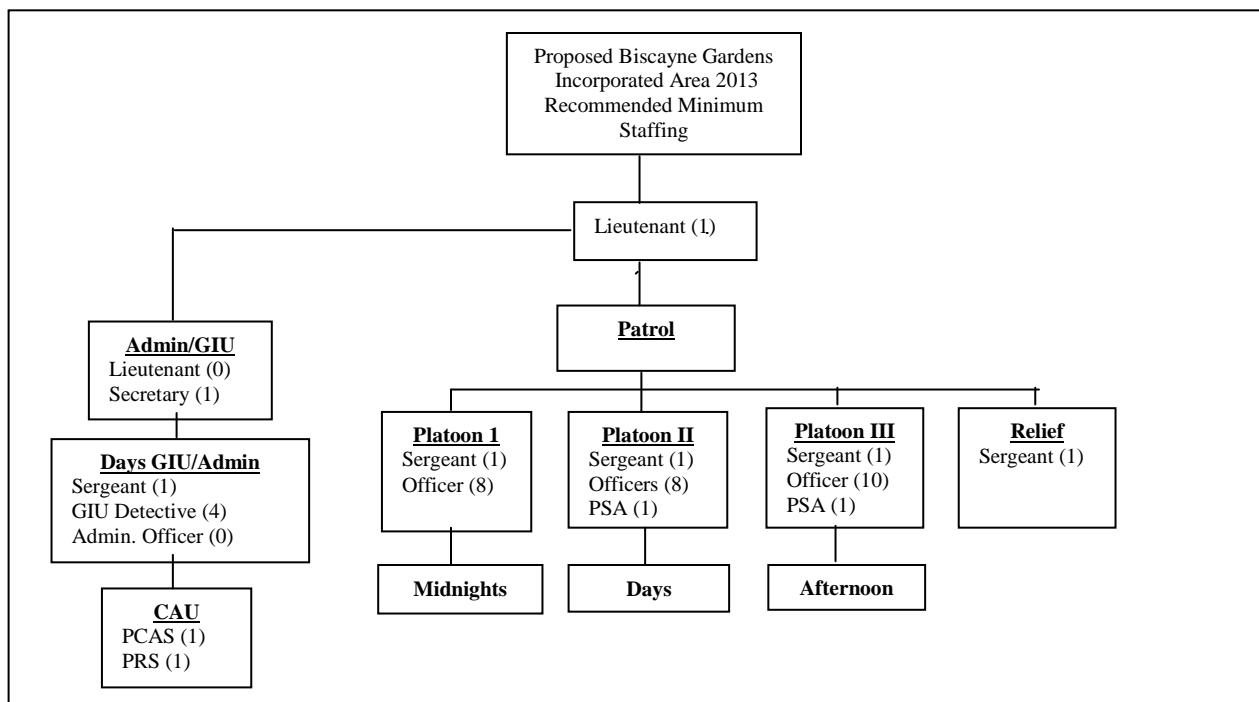
Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Police Department

Police Services will be provided by Miami-Dade County for the first three years of incorporation. The following figures represent the costs associated with the creation of the proposed Biscayne Gardens Incorporated Area Police Department based on requiring a similar scope of services and budget as provided the proposed Cutler Ridge Incorporated Area. The costs for the service provided by the County during the transition period are allocated in the General Fund Expenditure section of this report (and not part of this pro forma).

The proposed Biscayne Gardens Incorporated Area Police Department services will be a full service community oriented police agency, committed to community involvement with concentration placed on the prevention of crime. This will be accomplished through the establishment of a department of **37 sworn police officers** and **6 civilian support staff**. For a more detailed description of the departmental operations and shift assignments, see the Miami-Dade Police Department Presentation Entitled "Contractual Services for Proposed Incorporation Area of the Cutler Ridge Area" in Appendix F (not part of this pro forma).



<u>Minimum Staffing (2013)</u>				
Sworn		Non-Sworn		
Captain	0	Public Service Aide (PSA)	2	
Lieutenant	1	Police Records Specialists (PRS)	1	
Sergeant	5	Police Crime Analysis Specialist	1	
Officer	26	Data Entry Specialist (DES)	0	
Admin. Officer	0	Secretary	1	
Detective	4			
Totals	36		5	

Positions	Number of Persons	
	(2006)	(2013)
SWORN PERSONNEL		
Major	0	0
Captain	1	0
Lieutenant	2	1
Sergeant	5	5
Officer	25	26
Administrative Officer	1	0
Detective	3	4
TOTAL SWORN PERSONNEL	37	36
CIVILIAN PERSONNEL		
Secretary	1	1
Public Service Aide	1	2
Police Crime Analysis Specialist	1	1
Police Records Specialist	1	1
Police Station Specialist	0	0
Office Support Specialist	0	0
Data Entry Specialist	2	0
TOTAL CIVILIAN PERSONNEL	6	5
Total Proposed Positions	43	41

*Biscayne Gardens MAC Area Revenues and Expenditures Analysis
Final Report & Pro Forma – September 23, 2014*

Police Department Expenditures	Calculation	Qty.	Proposed
All Expenditure figures based on the Miami-Dade Police Department Proposal for Contractual Services for Proposed Incorporation Area of Cutler Ridge applied to Miami Biscayne Gardens	Average Cost		Biscayne Gardens Incorporated Area Analysis (See Notes below)
		(2006)	(2013)
Classification			
Police Major		0	0
Police Captain		1	0
Police Lieutenant		2	1
Police Sergeant		5	5
Police Detective		3	4
Police Officer		<u>25</u>	<u>26</u>
Sub-total Sworn Officers		<u>36</u>	<u>36</u>
Public Service Aide		1	2
Police Record Specialist		1	1
Data Entry Specialist		2	0
Police Station Specialist		0	0
Police Crime Analyst		1	1
Administrative Secretary		0	0
Secretary		<u>1</u>	<u>1</u>
Sub-total Non-sworn Officers		<u>6</u>	<u>5</u>
Total Staff		<u>42</u>	<u>41</u>
Vehicles (Sworn & PSA)	37	(Marked)	30
Vehicles (Sworn, Non-Sworn, Vehicles)	40	(Unmarked)	6
		(PSA)	2
General Overtime			
Enhanced Enforcement		1	
Subtotal Police Department		\$ 4,321,000 (i)	\$ 5,495,500
Specialized Police Services (Estimated)		<u>1,327,000</u> (ii)	n/a
Total Police Department		\$ 5,648,000	\$ 5,495,500

Notes to Development of Original FY 2006 Projections:

- (i) Regular Police Services figures based on MDPD Proposal for CR Proposed Municipal Area
- (ii) Specialized Police Services figure is based on CR (Cutler Ridge) MAC estimates, adjusted for population differential only

Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Building and Planning Department

The proposed Biscayne Gardens Incorporated Area Building and Planning Department would consist of two divisions. The Building Official heads the Building Division and the Planning Director heads the Planning Division. (Note: As an alternative the proposed municipality should do a "make or buy" analysis of the entire function to determine if the function could be hired out to a nearby Municipality like the City of North Miami or North Miami Beach at a substantial savings and similar level of service, i.e., more cost effectively, then handled internally.) The Department would provide the residents of the Town, architects, engineers, attorneys, developers, shopkeepers, and other government agencies with a friendly, courteous and expeditious turnaround of information and permit requests. The Building Division would be charged with the review, processing, issuance, and inspections of building permits for the proposed Biscayne Gardens Incorporated Area. The focus of this division will be to provide for the orderly processing of permits, the assurance that inspections are being performed in a timely and safe manner and that construction complies with the provisions of all applicable codes. The Planning Division will be 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, issuance of sign permits, tree removal permits, special event permits, land development regulations and code compliance activity. The review responsibility for this division is regulated by Florida Statutes Chapters 163 and 380 and Florida Administrative Code Section 9-15. These regulations control the development and implementation of the municipality's Master Plan, including Development Regulations, Concurrence Regulations, Code Enforcement, and other issues relating to the overall planning and land use function.

The following departmental expenditures provides for the salaries for all personnel necessary to provide services to the community. The positions were based on current service levels being provided by the County. Appendix C (not part of this pro forma) of the original report details the actual number of permits issued and inspections conducted by the County for the Cutler Ridge area. In FY 01-02 a total of 2,781 permits were issued and a total of 12,843 inspections were conducted. The proposed Biscayne Gardens Incorporated Area is believed to be substantial more developed (over 98% built out) and therefore not expected to require the same level of services or staff. The operating expenditures allocate \$1,400 for court reporter services at quasi-judicial hearings. Other Contractual Services appropriates \$100,000 to fund Plan Review Consultant Fees, which are expected to be 50% of that budgeted for Cutler Ridge because the area is over 98% built out, and the cost of document imaging. This pro forma contemplates little change or variation in land use to the existing master plan, which plan has been long established and followed.

Building and Planning Department Expenditures		Comparative Basis or Assumption on developing FY 2006 figures- used Cutler Ridge Budget for line item	Qty	Proposed Biscayne Gardens Incorporated Area Analysis		
				(2006)	[Qty.]	(2014)
Personal Services						
Building Official	(f)	\$ 75,000	1	\$ 82,500	[1]	\$ 85,000
Planning Director	(f)	65,000	1	71,500	[1]	75,000
Administrative Assistant	(f)	2 for \$60,000	(e)1	33,000	[1]	38,000
Permit Clerk	(f)	2 for \$50,000	(e)1	27,500	[1]	33,000
Plans Processing Clerk	(f)	25,000	1	27,500	[0]	0
Planner/ Planning Services		40,000	0	0	[0]	40,000
Building Inspection Services		0	0	0	[0]	35,000
Code Compliance Officers	(f)	3 for \$90,000	(d)2	66,000	[3]	120,000
FICA		7.65% of Salary		23,600		26,900
Workers Compensation		10% of Salary		30,800		35,100
Retirement Contribution		10% of Salary		30,800		35,100
Employee Insurance Benefits		\$500/emp/month and \$1200/e/m		<u>48,000</u>		<u>100,800</u>
Total Personal Services		\$582,983	7	\$ 441,200	[7]	\$ 623,900

*Biscayne Gardens MAC Area Revenues and Expenditures Analysis
Final Report & Pro Forma – September 23, 2014*

Operating Expenditures				
Court Reporter Services	(f)	\$ 1,600	\$ 3,600	
Master Plan Costs	(e)	100,000	100,000	
Travel and Per Diem		5,000	10,000	
Repair and Maintenance - Vehicles	\$2,000 per vehicle 4(d)	8,000	8,000	
Repair and Maintenance Other	(f)	2,000	2,000	
Printing and Binding		7,000	8,000	
Other Current Charges	(c)	32,000	35,000	
Operating Supplies - Gasoline	(f)	20,000	60,000	
Operating Supplies - Other		4,000	4,800	
Publications, Dues and Training		6,500	7,000	
Total Operating Expenditures		\$ 186,100	\$ 238,400	
Capital Outlay - Machinery and Equipment				
Eight Computers	\$2,000 each (c) 8	\$ 16,000	\$ 16,000	
Radio System		20,000	0	
Four Vehicles		60,000	60,000	
Total Capital Outlay		\$ 96,000	\$ 76,000	
Total Building and Planning Department		\$ 723,300	\$ 938,300	

FOOTNOTES KEY as to F/Y 2006 Projections

- (a) Indicates no County figure provided, therefore used Cutler Ridge (CR) MAC figure in County column then extrapolated based on larger population for Biscayne Gardens (BG) MAC Area (@ +10%).
- (b) Indicates used "80%" of County cost figure.
- (c) Indicates used "80%" of Cutler Ridge budget figure.
- (d) Calculated at "67%" of Cutler Ridge budget figure.
- (e) Calculated at "50%" of Cutler Ridge budget figure.
- (f) Calculated at 110% of Cutler Ridge budget figure.

Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Public Works Department

The proposed Biscayne Gardens Incorporated Area Public Works Department will be responsible for the maintenance of roads and other public areas and facilities, beautification projects, third-party contract management, stormwater management, and the construction management of all capital improvement projects.

The following departmental expenditures provides for the salaries of seven employees with benefits. A total of \$4,000 was provided for in Travel and Per Diem to fund the conference expenses for the director. Repair and Maintenance – Vehicles appropriates \$10,000 for miscellaneous repairs to the five department vehicles. Additionally, \$2,500 was allocated in Repairs and Maintenance – Other to cover the cost of maintenance of miscellaneous equipment used by the laborers. Other Current Charges provides \$1,000 for incidental charges. \$16,000 was funded for Gasoline and \$25,000 in Operating Supplies – Other to purchase maintenance equipment such as blowers, rakes, etc. Publications, Dues and Training were funded at \$5,000. Capital Outlay totaling \$81,000 provides for five trucks and three computers. The level of Public Works activity is projected to be comparable to that of the proposed Cutler Ridge Incorporated Area.

Public Works Department Expenditures	Comparative Basis or Assumption (Same Staffing as Cutler Ridge pro forma for 2006)	Qty	Proposed Biscayne Gardens Incorporated Area Analysis		
			(2006)	[Qty]	(2014)
Personal Services					
Public Works Director	(f)	1	\$ 60,500	[1]	\$ 75,000
Administrative Assistant	(f)	1	27,500	[1]	34,000
Foreman	(f)	1	44,000	[1]	46,000
Laborers (Qty: 2 @ 35k)	\$33,100(f)	3	69,300	[2]	70,000
Part-time & Contract Labor (1 FTE)			0	[1]	35,000
FICA	7.65% of Salary		14,000		17,300
Workers Compensation	10% of Salary		18,300		22,500
Retirement Contribution	10% of Salary		18,300		22,500
Employee Insurance Benefits	\$500/emp/ymonth and 5@ \$1200	6	36,000	[5]	72,000
Total Personal Services		6	\$ 292,900	[6]	\$ 394,000
Operating Expenditures					
Beautification			\$ N/A		\$ 12,000
Travel and Per Diem			4,000		4,000
Repair and Maintenance - Vehicles			10,000		10,000
Repair and Maintenance Other			2,500		4,500
Other Current Charges			1,000		5,000
Operating Supplies - Gasoline			16,000		58,500
Operating Supplies - Other			25,000		25,000
Publications, Dues and Training			5,000		5,500
Total Operating Expenditures			\$ 63,500		\$ 124,500
Capital Outlay - Machinery and Equipment					
Computers (Qty: 3 / 4 / 5)		3	\$ 6,000	[4]	\$ 10,000
Vehicles (Qty: 3 / 4 / 4)		5	75,000	[4]	60,000
Total Capital Outlay			\$ 81,000		\$ 70,000
Total Public Works Department			\$ 437,400		\$ 588,800

Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Parks and Recreation Department

Once the proposed Biscayne Gardens Incorporated Area takes over the park functions from the County, it will be operating the following three parks:

(NOTE: The following information is not accurate, nor complete - no physical inventory has been done.)

Oak Groves Park 690 NE 159 th Street (NE 6 th - 8 th Avenue) (NOTE: No programs expenses included in pro forma)	21.71 Acres Amenities: (detail is not yet correct)	3 Tennis Courts - No Lights 1 Softball Field - No Lights 1 Soccer Field-No Lights 4+ BBQ areas with picnic tables 1 Park Perimeter Fence 3+ Parking Spaces Handicapped 66+ Parking Spaces Standard 1 Recreation Center Restrooms - Small 3000+ SF 1 Tot- Lot area (Medium) 1 Park Sign
Jeb Estates Park (Passive) NW 147 th Street and NW 16 th Court	1.47 Acres Amenities:	1 Open Space with trees and waterfront 1 Acre+ of up-scale pine needle ground cover 1 Park Perimeter - No Fence
Biscayne Gardens Park (Passive) NW 159th Street (NW 2nd Ave to N. Miami Ave.)	4.18 Acres Amenities:	1 Panoramic view of Trash Transfer Station 1 Park Perimeter Fence (to be built) 1 Recreation Field (promised but not funded)

For the purposes of establishing this department's expenditures, the actual operating expenditures provided by Miami-Dade County for each park were utilized, with some adjustments upwards. For more detailed information, please refer to the Parks Department Presentation (Appendix E is not part of this pro forma).

Parks and Recreation Department Expenditures	Comparative Basis or Assumption (FY 2006 at 50% of County Budget)	Proposed Biscayne Gardens Incorporated Area Analysis	
		(2006)	(2014)
Oak Grove Park	\$245,800 for 2004	\$ 122,900	\$ 330,800 (i)
Jeb Estates Park	Estimated from CR	10,000	1,000 (ii)
Biscayne Gardens 159th Street Park	Estimated from CR	10,000	1,200 (ii)
Total Parks and Recreation Programs		<u>\$ 142,000</u>	<u>\$ 333,000</u>
Park Additions & Improvements		<u>\$ 0</u>	<u>\$ 0</u>
Total Parks and Recreation Department		\$ 142,900	\$ 333,000

Note: 2013 based on County actual 2013 budget

(i) Projected at \$125,000 maintenance +
 \$125,000 to cover funding deficits on
 Community parks program expenses
 Not covered by user fees

(ii) Passive parks, basic maintenance

Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

Stormwater Utility Fund

Once the proposed Biscayne Gardens Incorporated Area adopts its own Stormwater Management Ordinance and begins collecting revenues from the Stormwater Utility Fees, the Public Works Department will be responsible for supervising the Stormwater Management Program which will provide for the maintenance of existing catch basins, stormwater drains and canal system as well as future construction of new facilities as may be recommended upon the development of a Stormwater Master Plan.

The revenues generated by the Stormwater Utility Fees **may only be utilized towards the cost of Stormwater Management** and therefore is a budgetary wash (no pun intended ☺), but provides for much greater local input to the priority of spending. Based on the pro forma developed for the proposed Cutler Ridge Incorporated Area it is projected that a total of \$688,000 will be generated in revenues. The proposed operating expenditures for this fund provides for \$100,000 in Professional Services to cover the cost of an engineering company to prepare a Stormwater Master Plan. Additionally, \$173,000 has been allocated for stormwater cleaning to fund general maintenance of the existing stormwater system including catch basins, French drains and canals. \$5,000 was allocated in Printing and Binding to cover the printing costs associated with the utility bill and \$10,000 in the Communications and Freight line item for postage necessary to mail the bills. Finally, \$400,000 was allocated for miscellaneous capital improvements to the system such as new construction of catch basins or French drains in frequently flooded areas.

Stormwater Utility Fund Expenditures (See NOTE below)	Comparative Basis or Assumption on developing FY 2006 figures	Biscayne Gardens Incorporated Area Analysis (2006)	Proposed Analysis (2014)
Operating Expenditures			
Professional Services		\$ 100,000	\$ 100,000
Other Contractual Services		173,000	173,000
Printing and Binding		5,000	5,000
Communications and Freight		<u>10,000</u>	<u>10,000</u>
Total Operating Expenditures		\$ 288,000	\$ 288,000
Capital Outlay			
Improvements Other than Buildings		<u>\$ 400,000</u>	<u>\$ 400,000</u>
Total Capital Outlay		\$ 400,000	\$ 400,000
Total Stormwater Utility Fund		\$ 688,000	\$ 688,000
\$3.00 ERU/per month			

NOTE: Stormwater Fees are mandated to be used exclusively for storm water systems development and maintenance, because proper Funds Accounting will result in revenues equaling expenditures with no effect on "general funds", no forecasting of increases in revenues or expenses has been made.

Biscayne Gardens MAC Area Revenues and Expenditures Analysis

Final Report & Pro Forma – September 23, 2014

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 cents local option fuel tax only for transportation expenditures**. The proceeds of the **3 cents 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, defines “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
- ❖ Street lighting
- ❖ Traffic signs, traffic engineering, signalization, and pavement markings
- ❖ Bridge maintenance and operation
- ❖ Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

The revenues generated by State Revenue Sharing may only be utilized towards transportation, thus the category is a budgetary wash, but provides for much greater local input to the priority of spending. Based on the pro forma developed for the proposed Cutler Ridge Incorporated Area it was projected that a total of \$847,000 could be generated in revenues. The pro forma expenditures allocate 10% for engineering design services and 25% for contract maintenance of the roads. In addition, capital funds can be allocated in the capital outlay section to fund major capital improvements recommended by the consulting engineer.

Transportation Fund Expenditures	Comparative Basis or Assumption on developing FY 2006 figures	Biscayne Gardens Incorporated Area Analysis (2006)	Proposed Analysis (2014)
Operating Expenditures			
Professional Services	(a)	\$ 82,500	\$ 47,200(i)*
Road Maintenance	(a)	<u>220,000</u>	<u>118,000(ii)*</u>
Total Operating Expenditures		<u>\$ 302,500</u>	<u>\$ 165,200</u>
Capital Outlay			
Improvements to Roads	(remainder)	<u>\$ 629,500</u>	<u>\$ 306,800</u>
Total Capital Outlay		<u>\$ 629,500</u>	<u>\$ 306,800</u>
Total Transportation Fund	(* see note page 3)	\$ 932,000	\$ 472,000

This Document and prior related Documents Prepared by Roger M. Gordon, Vice-Chairperson - Biscayne Gardens MAC - 5/22/08; 10/29/13 thru 2/25/14 and 9/23/14.