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PMG Associates, Inc.

INTRODUCTION

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

The previous budget was prepared by the Northeast Dade 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, advises the MAC of potential budget modifications for further discussion.

The budget was initially submitted in December of 2015. 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*”. Figures from this report were used in both the MAC budget and in PMGA’s review. This document can be found in the Appendix.

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.

A draft of this report was presented to the NE Dade MAC in March 2016. Based on this draft review, the MAC voted to amend the budget. This, final report, is in response to the MAC budget approved at the April 7 MAC board meeting.

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 any Exemptions (such as Save Our Homes, Elderly, Disabled, etc.). Taxable Value figures for the Northeast Dade 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, identical to 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 \$1,197,416,246 value of real and tangible property (at 95% collection rate) generates Ad Valorem Taxes of \$2,193,529. This differs slightly from the MAC budget, based on a new Taxable Value provided by the OMB (see Appendix).

Franchise Fees/Utility Taxes

These levies 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 MAC made the following estimates for Franchise Fee and Utility Tax Revenues.

Franchise Fees: \$ 980,200

Utility Taxes: \$1,470,300

Below is a table comparing the proposed MAC to four existing municipalities. These comparisons were selected due to their similar population size. In addition to adjusting revenues to a per capita basis, consideration was given regarding the recency of incorporation and mean household income of the comparisons.

	Northeast Dade	Miami Springs	Hialeah Gardens	Palmetto Bay	Miami Lakes
2014 population	19,604	14,415	23,555	24,513	30,791
Franchise Fees	\$953,200 (proposed)	\$945,000	\$1,172,000	\$1,225,000	\$1,160,066
Utility Taxes	\$1,470,300 (proposed)	\$1,199,000	\$1,430,000	\$2,202,700	\$2,692,034
Franchise Fees per person	\$50.00	\$65.56	\$49.76	\$49.97	\$37.68
Utility Taxes per person	\$75.00	\$83.18	\$60.71	\$89.86	\$87.43

As seen in the table above, the MAC figures are reasonable based on the experiences of other comparable municipalities in Miami-Dade County. The average of the four comparison cities is \$50.74 per capita for Franchise Fees and \$80.30 per capita for Utility Taxes. It should be noted that estimates of Franchise Fees and Utility Taxes are derived from extrapolation from the County Budgets by the Office of Management and Budget (OMB). The estimates for the proposed municipality, as presented in the “*Estimated Impact on UMSA Budget*”, prepared by OMB are:

Franchise Fees: \$ 472,952

Utility Taxes: \$1,650,621

Though the OMB figure for Utility Taxes is close, the figure for Franchise Fees is less than half than the proposed MAC amount. The OMB figure was derived using allocations based on Tax Roll and population. Despite the difference, PMG finds both the Franchise Fee and Utility Tax figures provided by the MAC to be reasonable.

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.

	Northeast Dade	Miami Springs	Hialeah Gardens	Palmetto Bay	Miami Lakes
2015 number of businesses	974	909	777	1,101	1,902
Business Use Tax	\$101,793 (proposed)	\$95,000	\$450,000	\$50,000	\$104,423
Tax per business	\$104.51 (proposed)	\$104.51	\$579.15	\$45.41	\$54.90

The Northeast Dade area has a total of 974 businesses (source: Claritas, a nationally recognized source of demographic data). Miami Springs provides a close comparison, with a very similar number of businesses. Miami Springs has 909 businesses and Business Tax revenue of \$95,000, totaling \$104.51 per business. Northeast Dade MAC uses the same tax per business figure in their estimate. PMGA finds this figure to be reasonable.

The OMB budget impact figure given was \$28,854.

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.

Hialeah Gardens, with its population of 23,555, has Building Permit revenue of \$300,000.

Under the MAC budget, Northeast Dade has \$533,862 in revenues. Revenue may be higher than in comparable cities because of current development in and to the south of Landmark Plaza. However, one would expect a decrease once construction in that plaza finishes in the next few years. Because revenues for building permit fees will be spent on Building & Planning expenditures, expenditures will need to be scaled down in the next few years as well. PMGA finds the MAC estimate for Building Permit Fees to be reasonable.

Revenue Projection
\$533,862

Associated Expenditures
\$533,862

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 \$40,000 to \$250,000. The estimate from the MAC includes line items for Alcoholic Beverage Licenses (\$4,236) and Bus bench permits (\$25,000). PMGA finds a figure of \$29,236 for other licenses/fees/permits to be reasonable.

State Shared Revenues/1/2 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 four comparable municipalities. The results are found in the table below.

MAC estimates

State Shared Revenue (SSR): \$ 392,080
½ Cent Sales Tax (SST): \$1,346,599

	Northeast Dade	Miami Springs	Hialeah Gardens	Palmetto Bay	Miami Lakes
2014 population	19,604	14,415	23,555	24,513	30,791
State Shared Revenue	\$392,080 (proposed)	\$426,621	\$470,449	\$418,162	\$811,930
½ Cent sales Tax	\$1,346,599 (proposed)	\$1,003,119	\$1,640,668	\$1,740,000	\$2,145,349
SSR per person	\$20.00	\$29.60	\$19.97	\$17.06	\$26.37
SST per person	\$68.69	\$69.59	\$69.65	\$70.98	\$69.67

As seen in table, State Shared Revenue and State Sales Tax estimates by the Northeast Dade MAC is in line with comparable cities. The average for the four comparable cities is \$23.25 per person for State Shared Revenue, and \$69.97 per person for State Sales Tax. PMGA finds that the estimates from the MAC are reasonable. OMB checked with the state and the state confirmed that these estimates are reasonable.

OMB gives an estimate of 1,440,216 for ½ Cent Sales Tax.

Communication Service Tax:

This 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).

The table below shows the MAC estimate for the Communication Service Tax, and comparison for the four comparable municipalities used earlier. The same considerations stated earlier in the report were used.

MAC estimate

Communication Service Tax (CST): \$829,053

	Northeast Dade	Hialeah Gardens	Miami Springs	Palmetto Bay	Miami Lakes
2014 population	19,604	23,555	14,415	24,513	30,791
Communication Service Tax	\$829,053 (proposed)	\$618,000	\$598,314	\$1,340,345	\$1,438,118
CST per person	\$42.29	\$26.24	\$41.51	\$54.68	\$46.71

The average of the four comparison cities is \$42.29 in CST revenue per capita, the same per capita figure used by the MAC budget. PMGA finds the estimate to be reasonable.

The OMB Budget impact report gives a figure of \$685,440 for CST.

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 estimates for these sources were taken from the budget review of other municipalities in Miami-Dade County and the amounts listed below are comparable. PMGA found the MAC estimate to be reasonable.

Charges for Service:	\$179,266
Fines and Forfeitures:	\$197,377
Other Revenues:	\$ 30,386

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. It should be noted that it is not required for a new municipality to collect stormwater fees, they can opt to remain on the County system.

It is possible that the fees may be paid directly to the County and by-pass the new municipality. Since the amount is included in both revenue and expenditures, the amount has a net sum of \$0. PMGA found the MAC estimate to be reasonable.

<u>Revenue Projection</u>	<u>Associated Expenditures</u>
\$506,998	\$506,998

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 expenditure section will include an amount identical to the revenue generated.

Sweetwater is a good comparison in this case. With a population of 20,571, Sweetwater has an expected revenue projection of \$343,764. The Northeast Dade MAC gives an estimate of \$387,553. Again, the amount has a net sum of \$0. A shortfall in revenue in this line item would be offset by a corresponding decrease in roadway maintenance. PMGA found the MAC estimate to be reasonable.

<u>Revenue Projection</u>	<u>Associated Expenditures</u>
\$387,553	\$387,553

Parks and Recreation

Northeast Dade is home to 2 parks currently funded by UMSA, Highland Oaks and Ojus. 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.

Total Revenue

The PMGA estimate of revenue from all sources totals \$9,193,912 and is represented in Table 2. The only change from the MAC budget is that PMGA used the OMB estimate of Ad Valorem tax revenue. The resulting total revenue is a decrease of 0.04% from the MAC estimate.

TABLE 2
SUMMARY OF REVENUES

Category	MAC Amount	PMGA Amount
Ad Valorem	\$2,197,560	\$2,193,529
Franchise Fees	\$ 980,200	\$ 980,200
Utility Taxes	\$1,470,300	\$1,470,300
Business Use Tax	\$ 101,793	\$ 101,793
Building Permit Fees	\$ 533,862	\$ 533,862
Other Licenses/Fees/Permits	\$ 29,236	\$ 29,236
State Shared Revenue	\$ 392,080	\$ 392,080
1/2 Cent Sales Tax	\$1,346,599	\$1,346,599
Communication Tax	\$ 829,053	\$ 829,053
Charges for Service	\$ 179,266	\$ 179,266
Fines and Forfeiture	\$ 197,377	\$ 197,377
Other Revenues	\$ 30,386	\$ 30,386
Stormwater	\$ 506,998	\$ 506,998
Gas Tax	\$ 387,553	\$ 387,553
Interest	\$ 15,680	\$ 15,680
Total	\$9,197,943	\$9,193,912

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 Northeast Dade will not impact these taxes. Levies include:

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

Property Owners in the Northeast Dade 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.

EXPENDITURESCity Council/Manager

The MAC estimates that costs for the City Council and Manager will be \$350,000. Minimal salaries should be provided for the City Council, a City Manager and secretary will have to be employed, fringe costs should be included, and membership in League of Cities should be included. PMGA finds this figure to be reasonable.

MAC estimate - \$350,000

City Clerk

This department has a staff of two and includes operating costs as well as records retention, mailing costs, advertising and other expenses. PMGA finds this figure to be reasonable.

MAC estimate - \$200,000

City Attorney

This expenditure will be on a contract basis with an outside law firm. The cost includes all of the support of the designated City Attorney. PMGA finds this figure to be reasonable.

MAC estimate – \$250,000

General Services/General Government

The combination of these two categories should include all of the following: Rent, Audit Fees, insurance, IT Costs, Repairs and Maintenance, Office Expense and Supplies, telephone, Utilities, Payroll Services, and Other Costs.

The City of Hialeah Gardens (population: 23,555) has Expenditures of \$548,300 budgeted for equivalent line items. PMGA finds the estimate for these two items to be reasonable.

General Services -	\$300,000
<u>General Government -</u>	<u>\$200,000</u>
MAC estimate -	\$500,000

Finance

The estimate for this department includes a staff of two to complete the accounts receivable, accounts payable and coordination of collection and disbursement of funds. PMGA finds this figure to be reasonable.

MAC estimate - \$150,000

Police

This figure is provided by Miami-Dade County and is based on previous experience. This figure is assumed to be a given and was not examined by PMGA. It should be noted that this figure was for minimal staffing of police patrol.

Total Cost Police - \$4,864,525

Parks and Recreation

The MAC budget estimates that \$250,000 will be budgeted for Parks and Recreation. There are two parks in the MAC area that are currently run by the county, Highland Oaks Park and Ojus Park. Revenues from the parks and direct expenditures were taken from the County Budget from 2014. As seen in the table, the parks had a combined loss of \$157,400 in 2014. For the sake of simplicity, revenue will be considered offsetting here, and this report will only deal with the net \$157,400 in expenditure. The budget of \$250,000 leaves \$92,600 left for administrative costs, which PMGA believes is reasonable.

Park	Revenue	Expenditures	Profit/Loss
Highland Oaks	\$221,900	\$364,700	-\$142,800
Ojus	\$ 5,600	\$ 20,200	-\$ 14,600
Total	\$227,500	\$384,900	-\$157,400

Total Cost Parks - \$157,400

Administration - \$ 92,600

MAC estimate - \$250,000

Building, Planning and Zoning/ Code Enforcement

Expenses for Building, Planning and Zoning are equal to the budget revenue. To this end, \$519,156 is set aside. An additional \$160,000 is earmarked for code enforcement. PMGA finds these figures to be reasonable.

Total cost Building Planning, and Zoning - \$533,862 (equal to revenue)

Code Enforcement - \$160,000

Public Works/Road Repairs and Improvements

PMGA recommends the MAC budget expenditures of \$387,553, an amount equal to gas tax revenue.

Stormwater

The expenditure for this category equals the revenue generated by Stormwater Fees. \$506,998 is expected to be generated in revenue, so there is a corresponding expenditure.

QNIP

Representing the share of the new municipality of the debt incurred by Miami-Dade County, the figure provided by the MAC is \$224,953. The OMB impact on UMSA provides a figure of \$232,738. Though the difference is small, PMGA will use the QNIP figure provided by the County.

Total Expenditures

Total expenditures in the third party review equal \$8,705,676, which is a minor increase due to changes in the QNIP and Public Works and Road Repairs figures. The amounts are found in Table 3.

TABLE 3
ESTIMATED EXPENDITURES

Category	MAC Amount	PMGA Amount
City Council	\$ part of manager	
Office of City Council/Manager	\$ 350,000	\$ 350,000
Office of City Clerk	\$ 200,000	\$ 200,000
Office of City Attorney	\$ 250,000	\$ 250,000
General Expenses	\$ 300,000	\$ 300,000
Finance Department	\$ 150,000	\$ 150,000
Police Department	\$4,864,525	\$4,864,525
Building, Planning and Zoning Department	\$ 533,862	\$ 533,862
Code Enforcement	\$ 160,000	\$ 160,000
Public Works and Road Repairs	\$ 387,563	\$ 387,553
Parks and Recreation Department	\$ 250,000	\$ 250,000
Stormwater Utility Fund	\$ 506,998	\$ 506,998
Vehicle Costs	\$ 280,000	\$ 280,000
QNIP (Debt and pay-as you-go)	\$ 224,953	\$ 232,738
General Government	\$ 200,000	\$ 200,000
Crossing Guards	\$ 40,000	\$ 40,000
Total Expenditures	\$8,697,901	\$8,705,676
Contingency	\$ 500,000	\$ 0
Budgeted Amount	\$9,197,901	\$8,705,676
Unallocated Reserve (Contingency)	\$ 42	\$ 488,236

NET OPERATIONS

Reserve/Surplus

The MAC budget has \$500,000 in Contingency Fund, in addition to \$42 surplus. For the purposes of this analysis, PMGA has combined these funds and refers to them as “Reserve/Surplus”. These were not included in the estimated expenditures.

The result of the third party analysis in this report is an excess of Revenues over Expenditures of \$488,236.

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	\$9,197,943	\$9,193,912
Expenditures	\$8,697,901	\$8,705,676
Unallocated Surplus	\$ 500,042	\$ 488,236
Percentage	5.75%	5.61%

CONCLUSION

The Northeast Dade area can succeed financially as a new municipality without changing the Ad Valorem Tax Rate that currently exists for the UMSA area of Miami-Dade County. This millage rate, as well as other revenues, will generate sufficient funds to apply for operating expenditures and result in an adequate surplus to be added to Reserves.

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

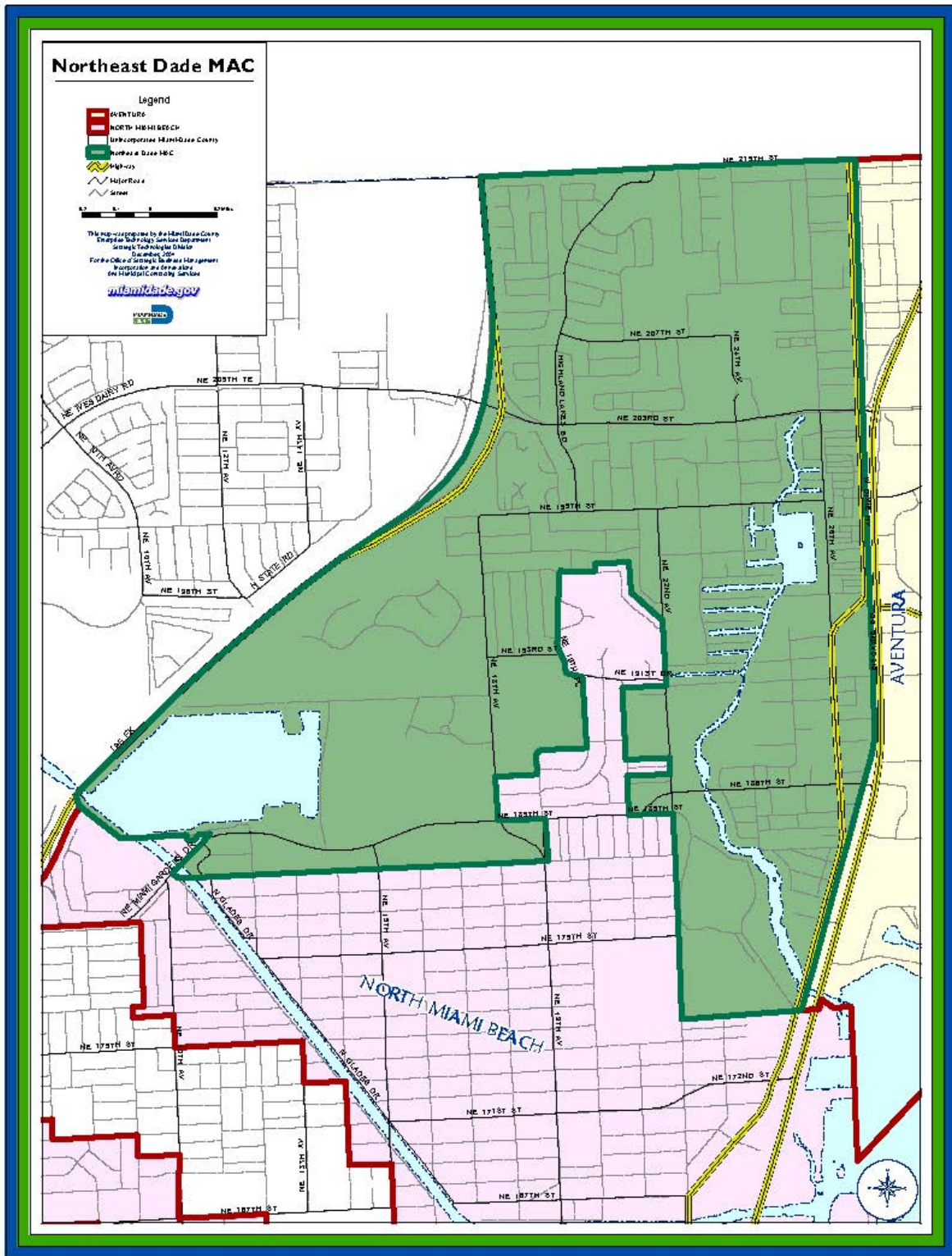
The analysis conducted by PMG Associates, Inc. (PMGA) differs from the budget prepared by the MAC in several instances:

- There was a very slight reduction in the amount of Ad Valorem Taxes generated
- The Contingency of \$500,000 is not available based on the PMGA analysis. There is a projected Unrestricted Reserve amount of \$488,236 that would be available for Contingencies.
- Any municipality should retain an Unrestricted Reserve of between 5% and 10% of Expenditures for Contingencies. Often called a “Rainy Day Fund”, this amount does not need to be funded in its entirety in the first few years of a municipality’s existence. However there should be a plan to fully fund this reserve over time. The Unrestricted Reserve Fund in the PMGA analysis is 5.61%, which is an appropriate initial amount.

PMG Associates, Inc. finds the budget prepared by the MAC to be reasonable and indicates a solid financial position.

APPENDIX

Reference Materials



Northeast Dade MAC

2016 - 2017

Real and Tangible Property Assessment

\$ 1,199,616,894

Millage

0.0019283Revenue

Ad Valorem (Property) Taxes

Based on Tax Roll & Millage @95%

\$ 2,197,560

Total Ad Valorem

\$ 2,197,560

Other Revenue

Franchise Fees	\$	980,200
Sales Taxes	\$	1,346,599
Utility Taxes	\$	1,470,300
Communications Service Tax	\$	829,053
Occupational license tax	\$	101,793
Building permit fees	A \$	533,862
Alcoholic Beverage licenses	\$	4,236
State Revenue Sharing	\$	392,080
Local option gas	B \$	387,553
Stormwater Utility	C \$	506,998
Charges for Services	\$	179,266
Fines and Forfeitures	\$	197,377
Bus bench permits	\$	25,000
Interest earnings	\$	15,680
Other revenue	\$	30,386

Total Other Revenue

\$ 7,000,383

Total Revenue

\$ 9,197,943Expenditures

Council/ Manager	\$	350,000
Attorney	\$	250,000
Clerk	\$	200,000
Code Enforcement	\$	160,000
General Services	\$	300,000
Finance Department	\$	150,000
Police Department	\$	4,864,525
Vehicle Costs	\$	280,000
Building & Planning & others	A \$	533,862
Public Works	B \$	200,000
Road Repairs and Improvements	B \$	187,563
QNIP (Debt and pay as you go)	\$	224,953
Parks & Recreation	\$	250,000
Stormwater Bonds	C \$	123,360
Stormwater Costs	C \$	75,000
Stormwater Projects (new and for repairs)	C \$	308,638
General Government (includes rent, Ins and comm related costs)	\$	200,000
School Crossing Guards	\$	40,000
Contingency Reserve	\$	500,000
Total Expenditures	\$	<u>9,197,901</u>

Excess of Revenues over Expenses

\$ 42

Notes: A B & C Revenues offset Expenses

3/28/2016

Northeast Dade MAC
Estimated Personnel Costs for FY 2016/2017
Recommended MINIMUM Staffing

Classification	#	Avg. Cost	Total
Police Major	0	\$188,522	\$0
Police Captain	0	\$200,741	\$0
Police Lieutenant	1	\$169,856	\$169,856
Police Sergeant	4	\$149,305	\$597,220
Detective Unit Sergeant	1	\$149,924	\$149,924
Police Detective	2	\$122,570	\$245,140
Police Officer	20	\$122,320	\$2,446,398
COPS	0	\$0	\$0
SUB-TOTAL SWORN	28	-----	\$3,608,537
Public Service Aide	2	\$71,520	\$143,041
Police Records Specialist	1	\$64,756	\$64,756
Police Crime Analyst Specialist	1	\$88,671	\$88,671
Office Support Specialist	0	\$0	\$0
Data Entry Specialist	0	\$0	\$0
Police Station Specialist	0	\$74,588	\$0
Administrative Secretary	0	\$77,329	\$0
Secretary	1	\$70,716	\$70,716
SUB-TOTAL NON-SWORN	5	-----	\$367,183
Marked Vehicles	24	\$8,490	\$203,760
Unmarked Vehicles	4	\$6,552	\$26,208
PSA Vehicle	2	\$6,394	\$12,788
Motorcycle	0	\$8,332	\$0
SUB-TOTAL VEHICLES		-----	\$242,756
General Overtime	30	\$6,861	\$205,830
SUB-TOTAL OVERTIME		-----	\$205,830
Local Patrol Subtotal w/ Overtime			\$4,424,306
9.95% contract support fee		-----	\$440,218
EST. MIN. PATROL COST		-----	\$4,864,525

* All costs are based on estimated average salaries and include Fringe, longevity costs for FY 2015-2016.

* Personnel costs do not include contractual pay adjustments

2015/16 estimate OT average for sworn based on budget projections and subject to change. Per FAB

JB 1-15-2016

Office of Management And Budget's "Estimated Impact on UMSA Budget"

Based on FY 2015-16 Budget	Annexation Assumptions	
Property Tax Revenue	Allocation based on tax roll & millage	\$2,193,529
Franchise Fees	Allocated based on tax roll/population	\$472,952
Sales Tax	Allocation based on \$73.47 per person	\$1,440,216
Utility Taxes	Allocated based on tax roll/population	\$1,650,621
Communications Tax	Allocated based on tax roll/population	\$658,440.2
Alcoholic Beverage License	Allocation based on \$0.23 per person	\$4,578
Occupational License	Allocation based on \$1.45 per person	\$28,854
Interest	Allocation based on .079% of total revenue	\$5,141
Sheriff and Police Fees	Allocation based on population	\$22,729
Miscellaneous Revenues	Allocation based on \$0.88 per person	\$57,986
Administrative Reimbursement	Allocated based on expenditures	\$154,244
Carryover	Allocated based on tax roll/population	\$508,603
Revenue to UMSA		\$7,197,896
Cost of Providing UMSA Services		
Police Department		\$3,800,468
UMSA Police Budget (without specialized)		
Parks, Recreation and Open Spaces Dept.	Based on cost of parks	\$172,500
Right-of-Way Maintenance		
Centerline Miles	Centerline miles times cost per lane mile	\$126,670
Policy Formulation		
Commission, Mayor, County Attorney	Direct Cost multiplied by 3.52%	\$144,307
Internal Support		
Information Technology, Internal Services, Human Resources Communications, Audit and Management, Management and Budget	Direct Cost multiplied by 9.36%	\$383,726
Planning and Non-Departmental		
Regulatory and Economic Resources, Rec. and Culture, Economic Development, Neighborhood Infrastructure	Direct Cost multiplied by 3.1%	\$127,089
QNIP Debt Service Payment	Utility Taxes as a % of debt service 13.7%	\$232,738
Cost of Providing UMSA Services		\$4,987,498
Net to UMSA		\$2,210,398
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		\$1,197,416,246
2015 Area Population		19,604
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		3
Total Calls for Service - Study Area		9,792
Part 1 Crimes - Study Area		694
Part 2 Crimes - Study Area		253
Cost per Centerline Mile		\$2,069
Number of Centerline Miles		61.22
Per Capita Taxable Value		\$61,080.20