

RESOLUTION NO. _____

**A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE
CITY OF MIAMI BEACH, FLORIDA, ADOPTING THE THIRD
AMENDMENT TO THE GENERAL FUND, ENTERPRISE FUNDS,
INTERNAL SERVICE FUNDS, AND SPECIAL REVENUE FUNDS
BUDGETS FOR FISCAL YEAR 2019.**

WHEREAS, the budgets for the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds for Fiscal Year 2019 were adopted by the Mayor and City Commission on September 26, 2018, through Resolution No. 2018-30512; and

WHEREAS, the First Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds budgets for FY 2019 was adopted by the Mayor and City Commission on November 14, 2018, through Resolution No. 2018-30608; and

WHEREAS, the Second Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds budgets for FY 2019 was adopted by the Mayor and City Commission on April 10, 2019, through Resolution No. 2019-30791; and

WHEREAS, Section 166.241(4), Florida Statutes, mandates that the City has 60 days following the end of the fiscal year to amend a budget for that year and Section 166.241(4)(c), Florida Statutes, requires that a municipality's budget amendment must be adopted in the same manner as its original budget; and

WHEREAS, the preliminary year-end analysis for FY 2019 reveals that the General Fund has an operating surplus of \$16,391,000 based on the City's operations; and

WHEREAS, the Administration recommends that the preliminary General Fund operating surplus for FY 2019 be allocated as set forth in this Resolution; and

WHEREAS, \$1,266,000 should be set aside from the preliminary FY 2019 General Fund surplus for encumbrances from FY 2019 for goods and/or services which had been procured, but not received and expended at year end, and the Administration is recommending that the foregoing amounts be carried forward to the respective FY 2020 operating budgets; and

WHEREAS, there are \$3,765,000 in projects in the General Fund that were budgeted in FY 2019 that have not yet been expended or encumbered, and the Administration is recommending that the foregoing amounts be carried forward and spent in the respective FY 2020 operating budgets; and

WHEREAS, overall, prior year General Fund appropriations fully fund the prior year encumbrances and projects; and

WHEREAS, \$1,268,000 should be set aside for future Building Department use, based on the Building Department's preliminary FY 2019 surplus, which is subject to finalization of the audited surplus, and is restricted for activities related to enforcement of the Florida Building Code, and therefore such funds cannot be utilized to balance the rest of the General Fund budget; and

WHEREAS, \$2,378,000 should be set aside to fund allowable "one-time" expenditures in the adopted FY 2020 General Fund budget, as set forth by the City's amended and restated financial policies, adopted by the Mayor and City Commission on September 11, 2019, through Resolution No. 2019-30954; and

WHEREAS, the City's amended and restated financial policies provide that, in addition to funding the increase in the required reserve for emergencies of 17% (which represents two months of General Fund operating expenditures), the City should also maintain a reserve for contingencies equal to 8%, which represents one additional month of General Fund operating expenditures; and

WHEREAS, \$5,315,000 should be set aside with a goal to achieve the City's target of an additional reserve for contingencies equal to 8% of the General Fund budget, which includes the release of \$500,000 originally set aside in the FY 2016 budget to partially offset the future cost of the Public Safety Radio Project, a project that is fully funded by the 2019 General Obligation (G.O.) Bond program approved by the voters on November 6, 2018; and

WHEREAS, the City's amended and restated financial policies further provide that, on an annual basis, when there exists an excess of General Fund revenues over expenses after funding the increase in the required reserve for contingencies of 17% and additional reserve for contingencies of 8%, the City shall strive to achieve as a goal that remaining funding be transferred to the Capital Reserve Fund; and

WHEREAS, the Administration recommends that excess funds of \$2,399,000 be carried forward to FY 2020, which is comprised of: (i) \$1,073,000 to fund the projected impact of the new collective bargaining agreements for the Fraternal of Police (FOP) and International Association of Firefighters (IAFF), ratified and adopted by the Mayor and City Commission mid-year of FY 2019; (ii) a \$250,000 contribution to the Homeless Trust in lieu of the Short-Term Rental funds that were placed on hold following the Miami-Dade Circuit Court's ruling regarding the City's short-term rental fines structure; (iii) \$215,000 to provide adequate funding for ongoing maintenance and loss-prevention activities related to the Barclay Apartments; and (iv) \$861,000 set aside as operating contingency to fund additional "one-time" studies initiated in FY 2020 from projected FY 2019 General Fund year-end surplus; and

WHEREAS, the preliminary year-end analysis for FY 2019 reveals that the Resort Tax Fund has an operating surplus of \$489,000 based on the City's operations; and

WHEREAS, the Administration recommends that the preliminary operating Resort Tax surplus for FY 2019 be allocated as set forth in this Resolution; and

WHEREAS, \$43,000 should be set aside for encumbrances from FY 2019 for goods and/or services which had been procured, but not received and expended at year end, and the Administration is recommending that the foregoing amounts be carried forward to the respective FY 2020 operating budgets; and

WHEREAS, there are also \$204,000 in projects that were budgeted in FY 2019 that have not yet been expended or encumbered that the Administration is recommending be carried forward and spent in the respective FY 2020 operating budgets; and

WHEREAS, prior year appropriations fully fund the prior year encumbrances and projects; and

WHEREAS, \$200,000 should be carried forward to fund a one-time contribution to the Miami City Ballet in FY 2020 from FY 2019 year-end surplus, to cover the costs associated with the Ballet Bus Program, professional company performances at the Colony Theatre, and Lincoln Road pop up activations and classes, as recommended by the Administration and approved by

the Mayor and City Commission on October 30, 2019; and

WHEREAS, the remaining projected surplus of \$42,000 should be set aside to partially fund \$1,942,000 of allowable "one-time" expenditures in the FY 2020 Resort Tax budget, as set forth by the City's amended and restated financial policies, adopted by the Mayor and City Commission on September 11, 2019, through Resolution No. 2019-30954; and

WHEREAS, there are a total of \$2,607,000 in Enterprise Fund encumbrances, \$977,000 in Internal Service Fund encumbrances, and \$1,485,000 in Special Revenue Fund encumbrances (not including Resort Tax) from FY 2019 for goods or services that were procured in FY 2019, but not yet received and expended, which the Administration recommends be carried over to the respective FY 2020 operating budgets; and

WHEREAS, there are also a total of \$3,102,000 in projects in the Enterprise Funds, \$631,000 in projects in the Internal Service Funds, and \$1,657,000 in projects in the Special Revenue Funds (not including Resort Tax) budgeted in FY 2019 that have not yet been expended or encumbered, which the Administration recommends be carried forward and spent in the respective FY 2020 operating budgets; and

WHEREAS, this budget amendment also realigns existing FY 2019 appropriations of \$395,000 from projected savings in the General Fund Citywide Accounts to Police General Fund for additional overtime expenditures incurred to maintain required minimum patrol staffing and changes in the deployment of resources during the extended Spring Break period, and appropriates \$3,498,000 in the Special Revenue Funds for FY 2019.

NOW, THEREFORE, BE IT DULY RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, that following a duly noticed public hearing on November 25, 2019, the Mayor and City Commission hereby adopt the Third Amendment to the FY 2019 General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds budgets as set forth in this Resolution and in the attached Exhibit "A" and authorize the allocation of excess funds to the operating budget as set forth herein.


PASSED and ADOPTED this 25th day of November, 2019.

ATTEST:

Dan Gelber, Mayor

Rafael E. Granado, City Clerk

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION




City Attorney  11/15/19
Date

Exhibit "A"

GENERAL FUND	FY 2019 Amended Budget	3rd Budget Amendment	FY 2019 Revised Budget
REVENUES			
Operating Revenues			
Ad Valorem Taxes	\$ 179,020,000		\$ 179,020,000
Ad Valorem Taxes- Cap. Renewal & Replacement	\$ 748,000		\$ 748,000
Ad Valorem Taxes- Pay-As-You-Go Capital	\$ 2,400,000		\$ 2,400,000
Ad Valorem Taxes- Normandy Shores	\$ 165,000		\$ 165,000
Other Taxes	\$ 25,262,000		\$ 25,262,000
Licenses and Permits	\$ 31,829,000		\$ 31,829,000
Intergovernmental	\$ 12,115,000		\$ 12,115,000
Charges for Services (incl. Golf Courses)	\$ 12,503,000		\$ 12,503,000
Fines & Forfeits	\$ 1,860,000		\$ 1,860,000
Interest Earnings	\$ 3,617,000		\$ 3,617,000
Rents and Leases	\$ 5,899,000		\$ 5,899,000
Miscellaneous	\$ 14,291,000		\$ 14,291,000
Resort Tax Contribution	\$ 35,836,000		\$ 35,836,000
Other Non-Operating Revenue	\$ 20,650,000		\$ 20,650,000
Fund Balance/ Retained Earnings	\$ 6,562,000		\$ 6,562,000
Total General Fund	\$ 352,757,000	\$ -	\$ 352,757,000
	FY 2019 Amended Budget	3rd Budget Amendment	FY 2019 Revised Budget
APPROPRIATIONS			
Department			
Mayor and Commission	\$ 2,416,000		\$ 2,416,000
City Manager	\$ 4,304,000		\$ 4,304,000
Communications	\$ 2,589,000		\$ 2,589,000
Office of Budget & Performance Improvement	\$ 1,880,000		\$ 1,880,000
Office of Inspector General	\$ 484,000		\$ 484,000
Office of Internal Audit	\$ 1,100,000		\$ 1,100,000
Org Dev & Performance Initiative	\$ 1,059,000		\$ 1,059,000
Finance	\$ 6,933,000		\$ 6,933,000
Procurement	\$ 2,743,000		\$ 2,743,000
Human Resources/Labor Relations	\$ 3,105,000		\$ 3,105,000
City Clerk	\$ 1,765,000		\$ 1,765,000
City Attorney	\$ 6,124,000		\$ 6,124,000
Housing & Comm. Development	\$ 3,700,000		\$ 3,700,000
Building	\$ 15,250,000		\$ 15,250,000
Planning	\$ 5,513,000		\$ 5,513,000
Environment & Sustainability	\$ 1,492,000		\$ 1,492,000
Tourism, Culture, and Econ. Development	\$ 5,373,000		\$ 5,373,000
Code Compliance	\$ 6,353,000		\$ 6,353,000
Parks and Recreation	\$ 39,076,000		\$ 39,076,000
Public Works	\$ 15,349,000		\$ 15,349,000
Capital Improvement Projects	\$ 5,227,000		\$ 5,227,000
Police	\$ 112,708,000	395,000	\$ 113,103,000
Fire	\$ 89,625,000		\$ 89,625,000
Emergency Management	\$ 0		\$ 0
Citywide Accounts (incl. Operating Contingency)	\$ 14,000,000	(395,000)	\$ 13,605,000
Subtotal General Fund	\$ 348,168,000	\$ -	\$ 348,168,000
TRANSFERS			
Normandy Shores	\$ 253,000		\$ 253,000
Capital Renewal & Replacement	\$ 748,000		\$ 748,000
Info & Comm Technology Fund	\$ 300,000		\$ 300,000
Pay-As-You-Go Capital Fund	\$ 3,129,000		\$ 3,129,000
Building Reserve	\$ 159,000		\$ 159,000
Subtotal Transfers	\$ 4,589,000	\$ -	\$ 4,589,000
Total General Fund	\$ 352,757,000	\$ -	\$ 352,757,000

Exhibit "A"

ENTERPRISE FUNDS	FY 2019 Amended Budget	3rd Budget Amendment	FY 2019 Revised Budget
REVENUE/APPROPRIATIONS			
Convention Center	\$ 19,695,000		\$ 19,695,000
Parking	\$ 54,065,000		\$ 54,065,000
Sanitation	\$ 22,547,000		\$ 22,547,000
Sewer Operations	\$ 52,322,000		\$ 52,322,000
Storm Water Operations	\$ 29,774,000		\$ 29,774,000
Water Operations	\$ 36,190,000		\$ 36,190,000
Total Enterprise Funds	\$ 214,593,000	\$ -	\$ 214,593,000

INTERNAL SERVICE FUNDS	FY 2019 Amended Budget	3rd Budget Amendment	FY 2019 Revised Budget
REVENUE/APPROPRIATIONS			
Central Services	\$ 1,113,000		\$ 1,113,000
Fleet Management	\$ 11,532,000		\$ 11,532,000
Information Technology	\$ 16,724,000		\$ 16,724,000
Property Management	\$ 10,049,000		\$ 10,049,000
Risk Management	\$ 20,626,000		\$ 20,626,000
Medical and Dental Insurance	\$ 37,938,000		\$ 37,938,000
Total Internal Service Funds	\$ 97,982,000	\$ -	\$ 97,982,000

SPECIAL REVENUE FUNDS	FY 2019 Amended Budget	3rd Budget Amendment	FY 2019 Revised Budget
REVENUE/APPROPRIATIONS			
Education Compact	\$ 638,000		\$ 638,000
Resort Tax	\$ 89,914,000		\$ 89,914,000
Tourism and Hospitality Scholarship Prgm	\$ 174,000		\$ 174,000
Cultural Arts Council	\$ 2,047,000		\$ 2,047,000
Sustainability	\$ 397,000		\$ 397,000
Waste Haulers	\$ 161,000		\$ 161,000
Normandy Shores	\$ 288,000		\$ 288,000
Biscayne Point	\$ 251,000		\$ 251,000
5th & Alton Garage	\$ 632,000		\$ 632,000
7th Street Garage	\$ 3,091,000		\$ 3,091,000
Transportation	\$ 12,506,000		\$ 12,506,000
People's Transportation Plan	\$ 4,003,000	106,000	\$ 4,109,000
Commemorative Tree Trust	\$ 10,000		\$ 10,000
Tree Preservation	\$ 169,000		\$ 169,000
Information and Communitation Tech	\$ 636,000		\$ 636,000
Residential Housing	\$ 737,000		\$ 737,000
Red Light Camera	\$ 1,316,000		\$ 1,316,000
E-911	\$ 217,000	392,000	\$ 609,000
Police Confiscations - Federal	\$ 190,000		\$ 190,000
Police Confiscations - State	\$ 56,000		\$ 56,000
Police Unclaimed Property	\$ 32,000		\$ 32,000
Police Training	\$ 25,000		\$ 25,000
Police Crash Report Sales	\$ 25,000		\$ 25,000
Beach Renourishment	\$ 0	3,000,000	\$ 3,000,000
Adopt-A-Bench	\$ 60,000		\$ 60,000
Total Special Revenue Funds	\$ 117,575,000	\$ 3,498,000	\$ 121,073,000