



City of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139, www.miamibeachfl.gov

## COMMISSION MEMORANDUM

TO: Mayor Dan Gelber and Members of the City Commission

FROM: Jimmy L. Morales, City Manager

DATE: November 18, 2020

SUBJECT: **A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, ADOPTING THE SIXTH AMENDMENT TO THE GENERAL FUND, ENTERPRISE FUNDS, INTERNAL SERVICE FUNDS, AND SPECIAL REVENUE FUNDS BUDGETS FOR FISCAL YEAR 2020 AS SET FORTH IN THIS RESOLUTION AND IN THE ATTACHED EXHIBIT "A."**

### ADMINISTRATION RECOMMENDATION

Adopt the Resolution.

### STRATEGIC PLAN SUPPORTED

Organizational Innovation – Ensure strong fiscal stewardship

### SUMMARY

The budget balancing plans for the General Fund, Resort Tax Fund, and Parking Fund presented at the Finance and Economic Resiliency Committee (FERC) meeting on April 17, 2020 projected revenue losses through the end of the fiscal year and balanced the FY 2020 budget by emphasizing cost reductions as much as possible and judiciously using reserves to make up the difference. The table below shows the difference in the use of reserves between the original budget balancing plans presented to the FERC on April 17, 2020, the second quarter projections detailed in a Letter to Commission (LTC) dated May 15, 2020 (LTC# 178-2020), the third quarter projections detailed in a Letter to Commission dated August 20, 2020 (LTC# 288-2020), and year-end projections which reflect the latest updated financial information.

Projected Use of Fund Balance	FERC April 17th	Second Quarter Projections	Third Quarter Projections	Year-End Projections
General Fund	\$8.6 million	\$2.4 million (net of \$3.0 million of COVID-19 reimbursable expenses and adjustments for PayGo and CRR)	\$2.8 million (net of \$4.3 million of COVID-19 reimbursable expenses and adjustments for PayGo and CRR)	\$272,000 (net of adjustments for PayGo and CRR)
General Fund (without adjustment for COVID-19 reimbursable expenses)	\$8.6 million	\$5.4 million	\$7.1 million	<b>\$272,000</b> ((\$6.8 million better than Q3 projection)
Resort Tax	\$5.0 million	\$5.1 million	\$5.1 million	<b>\$5.0 million</b>

The General Fund use of reserves decreased from \$7.1 million (or \$2.8 million net of \$4.3 million of COVID-19 reimbursable expenses) as presented in the third quarter analysis to \$272,000 projected as of year-end of FY 2020 due to higher than anticipated savings from various cost-saving measures such as reducing all non-essential expenditures and reducing contractual services as much as possible. This is good news as it represents \$6.8 million (\$7.1 million less \$272,000) of additional savings than projected in the third quarter. Please note that the second and third quarter projections projected use of General Fund and Resort Tax reserves reflected anticipated reimbursable expenses. It is important to note that the year-end projection includes approximately \$34,000 of General Fund reimbursements from CARES Act funding received as of November 6, 2020 and this analysis does not assume receipt of any additional funding since it is prospective, and the actual amounts of reimbursement are unknown at this time. Additional detail regarding potential reimbursements can be found in the section below called “Corona Virus Relief Fund”.

This means that only \$272,000 was needed from General Fund reserves to successfully balance the FY 2020 Budget, which is a testament to the quality of the budget balancing plans that were swiftly implemented following the impact of COVID-19. However, this additional savings and potential CARES Act reimbursement will likely be needed in FY 2021 to offset higher than anticipated Resort Tax revenue losses and impact to property tax revenues from much higher than normal property value appeals to the Value Adjustment Board. The potential rebalancing of the FY 2021 Budget will be discussed in more detail in January or February as part of the first quarter analysis.

Based on a detailed analysis comparing preliminary year-end actual revenues and expenditures to budget, all department expenditures are within the FY 2020 amended budgets per their appropriated authority, except Citywide Accounts in the General Fund and the E-911 special revenue fund. These two items require a budget amendment per Florida Statutes and are further detailed in the analysis.

It should be noted that actual year-to-date expenditures are preliminary in nature since reporting of the City’s financials is not finalized until completion of the annual financial audit performed by outside external auditors. This has historically occurred in April with completion of the City’s Comprehensive Annual Financial Report (CAFR) that is usually published in May and the External Auditor’s Report generally made available in July. As a result, this analysis has considered all known year-end adjustments to date, as well as other pending adjustments where appropriate.

### **CORONA VIRUS RELIEF FUND**

Miami-Dade County has received an allocation from the Coronavirus Relief Fund (CRF) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. \$100 million of that funding is being allocated for an award program for local municipalities. Of the \$100 million, \$75 million is for operational costs and \$25 million for new municipal programs.

Funds from this program may only be used to (1) cover costs that are necessary expenditures incurred due to the public health emergency with respect to COVID-19, (2) were not accounted for in the budget most recently approved as of March 27, 2020, and (3) were incurred during the period of March 1, 2020 through December 30, 2020. The County will consider reimbursement for COVID-19 related and incurred operating expenses, as well as certain new programs proposed by municipalities.

The following are not eligible under the program: (1) equipment and capital expenses; (2) loss of revenue; (3) utility payment forgiveness.

Examples of eligible costs for the \$75 million program include:

- Costs to enable remote work
- FEMA cost share (the 12.5% local cost component of FEMA PA)
- Personnel costs for hours dedicated to mitigating or responding to COVID-19
- Contact tracing
- Public health
- Expenses to facilitate compliance with public health precautions

Examples of eligible costs for the \$25 million program include:

- Rental and mortgage assistance programs
- Job training
- Childcare
- Small business grants for business interruption

As of November 6, 2020, the City of Miami Beach has submitted approximately \$51.5 million of year-to-date expenditures for potential reimbursement. Between now and December, additional COVID-19 related costs are estimated to be incurred that may also be eligible for reimbursement. The City will be submitting requests for reimbursement and hopefully receiving funding over the next few months. To date, approximately \$34,000 of General Fund reimbursements have been received. Periodic updates will be provided to the City Commission as to the status of these funds.

Any funds received from the program would be one-time in nature and the Administration's recommendation would be to restore all reserve amounts in the General Fund and Resort Tax Fund that have been or will be used to balance the FY 2020 and FY 2021 budgets. Please note that the majority of all the COVID-19 related expenses have been incurred in the General Fund and reserves in both funds have been used to cover budget shortfalls from the economic impact of COVID-19. Any funds over and above that amount are recommended to be put towards the General Fund reserve goal of 3 months, or 25.0% of total revenue, and/or the Resort Tax reserve goal of 6 months, or 50.0%.

## **BACKGROUND**

The budgets for the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds for Fiscal Year 2020 were adopted by the Mayor and City Commission on September 25, 2019, through Resolution No. 2019-31004.

The First Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds budgets for Fiscal Year 2020 was adopted by the Mayor and City Commission on November 25, 2019, through Resolution No. 2019-31081.

The Second Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds budgets for Fiscal Year 2020 was adopted by the Mayor and City Commission on January 15, 2020, through Resolution No. 2020-31138.

The Third Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds budgets for Fiscal Year 2020 was adopted by the Mayor and City Commission on February 12, 2020, through Resolution No. 2020-31178.

The Fourth Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds budgets for Fiscal Year 2020 was adopted by the Mayor and City Commission on May 13, 2020, through Resolution No. 2020-31268.

The Fifth Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds budgets for Fiscal Year 2020 was adopted by the Mayor and City Commission on June 24, 2020, through Resolution No. 2020-31306.

Section 166.241(4), Florida Statutes, requires that the City has 60 days following the end of the fiscal year to amend a budget for that year. Proposed budget amendments represent the budget amendments required by State law for funds, departments, or accounts that exceed their appropriated authority. Furthermore, 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.

### **GENERAL FUND ANALYSIS**

The year-end analysis for FY 2020 reveals that the General Fund has a preliminary operating surplus of \$3.5 million, or 0.9%, over the current amended FY 2020 General Fund operating budget and does not include any adjustments for Capital Pay-As-You-Go (PayGo) and Renewal and Replacement (CRR) projects that were deferred in FY 2020 or reimbursement for reimbursable COVID-19 expenditures incurred during FY 2020.

It is important to note that the projected FY 2020 General Fund surplus is attributed to the actions taken by the City Administration that were outlined in the Letter to Commission (LTC) dated March 26, 2020 (LTC# 143-2020), as well as the recommended cost reductions that were presented by the City Administration to the FERC on April 17 and April 24, 2020.

The preliminary \$3.5 million year-end General Fund surplus increases by \$3.7 million to \$7.2 million with the adjustment to reflect the savings from deferred capital projects in the Pay-As-You-Go (PayGo) and Capital Renewal & Replacement (CRR) funds paid for from the General Fund as recommended by the Administration and included in the General Fund balancing plan presented to the FERC on April 17 and April 24, 2020.

Of the adjusted preliminary \$7.2 million surplus, the Administration is recommending that \$1.2 million be carried forward into FY 2021 to fund goods and/or services that were procured in FY 2020, but not received and/or rendered due to timing issues between fiscal years.

Similarly, the Administration is recommending that \$4.9 million be carried forward into FY 2021 for General Fund projects that were originally budgeted in FY 2020, but not completed.

As shown in the subsequent chart, after accounting for the recommended General Fund carryforward encumbrances and appropriations from FY 2020 to FY 2021, the General Fund budget will result in a total shortfall of approximately \$272,000, which only includes \$34,000 of CARES Act reimbursements for COVID-19 expenditures in FY 2020, although more is anticipated in FY 2021.

FY 2020	
<b>Estimated General Fund Year-End Surplus/(Shortfall):</b>	<b>\$ 3,451,000</b>
Adjustment for Pay-As-You-Go capital project deferrals	2,939,000
Adjustment for Capital Renewal and Replacement capital project deferrals	769,000
<b>Sub-Total</b>	<b>\$ 7,159,000</b>
Transfer of Building Operations to New Fund (Revenues & Expenditures)	0
Transfer of Inspector General Operations to New Fund	(1,307,000)
Recommended Encumbered Carryforwards	(1,233,000)
Recommended Unencumbered Carryforwards	(4,891,000)
<b>Total</b>	<b>\$ (272,000)</b>

### **PROPOSED AMENDMENTS TO THE GENERAL FUND**

Preliminary FY 2020 year-end expenditures reveal that the following General Fund department is projected to exceed its FY 2020 amended budget

**Citywide Accounts** – The Citywide Accounts budget is projected to be 4.4%, or \$1.4 million, above the current amended budget due to the transfer of the remaining balance of the Building Department’s \$18.5 million in prior year accumulated fund balance to a new stand-alone fund. Historically, the City’s Building Department was categorized as part of the overall General Fund operations although annual revenues and expenditures associated with the Department’s operations were tracked separately and restricted for activities related to enforcement of the Florida Building Code. To improve greater fiscal transparency of the Department’s operations, the Administration previously recommended the creation of a separate new Building Fund during Fiscal Year 2020 and transferred a portion (approximately \$13.6 million) of the funds restricted for Building operations in the General Fund to this new stand-alone fund as part of the Third Amendment to the FY 2020 Operating Budget adopted through Resolution 2020-31178 on February 12, 2020 with the remaining balance proposed to be transferred at fiscal year-end to minimize disruption to operations during the fiscal year. As such, this proposed amendment appropriates the remaining balance of approximately \$4.9 million in the General Fund restricted for Building operations to be transferred to the new stand-alone Building Fund for FY 2020 so that the City’s FY 2020 financial statements will reflect the new fund and all associated revenues and expenses.

Citywide Accounts				
	FY 2020 Amended Budget	FY 2020 Projected	Projected vs Amended Budget Variance	% Over / (Under)
Expenditures	\$ 30,853,000	\$ 32,225,000	\$ 1,372,000	4.4%

Further, as a result of the recommended transfer of the Building Department’s prior year accumulated fund balance of \$18.5 million and current operations in the General Fund to a new stand-alone fund effective FY 2020, this proposed amendment also transfers the Building Department’s current FY 2020 amended budget of \$14.2 million that was originally appropriated in the General Fund in FY 2020 to this new stand-alone fund. The Building Department’s FY 2021 budget has been appropriated in this new stand-alone fund.

In addition, on January 15, 2020, the Mayor and Commission adopted Ordinance 2020-4325 which created a framework for a dedicated and exclusive City funding source to solely fund the activities and operations of the Office of the Inspector General (OIG). This dedicated framework provided a measure of independence and predictability with regard to funding for the OIG and provided for an allocation to a new OIG Fund. As a result of the new OIG Fund established during FY 2020, this proposed amendment transfers the OIG's current FY 2020 amended budget of \$2.0 million that was originally appropriated in the General Fund in FY 2020 to this new stand-alone fund. The OIG's FY 2021 budget has been appropriated in this new stand-alone fund.

### **ENTERPRISE, INTERNAL SERVICE, AND SPECIAL REVENUE ANALYSIS**

The City accounts for those goods and services provided by a department to external users for which a fee is charged as Enterprise Funds. The City's Sanitation, Sewer, Storm Water, Water, Parking, and Convention Center operations comprise this category of Proprietary Funds.

Similarly, the City accounts for goods and services provided by one department to other departments citywide on a cost reimbursement basis as Internal Service Funds. Central Services, Fleet Management, Information Technology, Property Management, Risk Management (Self Insurance), and Medical and Dental comprise this category of Proprietary Funds.

Special Revenue Funds consist of revenues and expenditures which are legally restricted or committed for specific purposes other than debt service and/or capital projects. Special Revenue Funds include Resort Tax, as well as 7<sup>th</sup> Street Garage Operations, 5<sup>th</sup> & Alton Garage Operations, Normandy Shores and Biscayne Point Taxing Districts, Tourism and Hospitality Scholarship Program, Tree Preservation and Commemorative Tree Trust Fund, Beachfront Concession Initiatives Program, Beach Renourishment Fund, Waste Haulers and Sustainability Contributions, Education Compact Fund, Red Light Camera Program, Emergency 911 Fund, Residential Housing Program, Information and Communications Technology Fund, Transportation and People's Transportation Plan (PTP) Fund, Miami Beach Cultural Arts Council and Art in Public Places Operations, Miami City Ballet, Police Unclaimed Property and Crash Report Sales Funds, Police Confiscation Trust Funds (Federal and State), Police Training and School Resources Fund, and the Adopt-a-Bench Program.

The preliminary year-end analysis for FY 2020 shows that there are \$1.6 million of encumbrances in the Enterprise Funds, \$620,000 in Internal Service Funds encumbrances, and \$1.4 million in Special Revenue Funds encumbrances (not including Resort Tax) for FY 2020 goods and/or services that were procured, but not received, that are recommended to be carried forward into the respective FY 2021 operating budgets.

Similarly, it is recommended that appropriations of \$4.7 million in the Enterprise Funds, \$3.3 million in the Internal Service Funds, and \$3.3 million in the Special Revenue Funds (not including Resort Tax) be carried forward into FY 2021 for projects originally budgeted in FY 2020 that have not been completed.

## PROPOSED AMENDMENTS TO OTHER FUNDS

Preliminary year-end expenditures indicate that the following Special Revenue Funds are projected to exceed their FY 2020 amended budgets.

**E-911 Fund** – The City’s allocation of E-911 tax revenues from Miami-Dade County are primarily based on call volume. As a result of an increase in call volume and the resulting additional revenues collected by Miami-Dade County that are disbursed to local municipalities based on the determined allocation, the City’s projected FY 2020 E-911 revenues for wireless, non-wireless, and wireless prepaid services are projected to exceed the current FY 2020 amended budget. As a result of the increased revenues for FY 2020, this proposed amendment would appropriate an additional \$9,000 in E-911 revenues received during FY 2020, which in-turn, are proposed to be utilized to fund additional allowable costs associated with the operations of the Fire Department’s E-911 call center.

E-911				
	FY 2020 Amended Budget	FY 2020 Projected	Projected vs Amended Budget Variance	% Over / (Under)
Expenditures	\$ 603,000	\$ 612,000	\$ 9,000	1.5%

## RESORT TAX FUND

Preliminary FY 2020 Resort Tax revenues are projected to be \$35.9 million, or 38.0%, below the current amended budget, while Resort Tax expenditures are projected to be \$31.1 million, or 32.9%, below the current amended budget, resulting in a preliminary shortfall of \$4.8 million prior to any recommended FY 2020 to FY 2021 carryforward encumbrances and/or appropriations.

RESORT TAX FUND							
	FY 2020 Adopted Budget	FY 2020 Amended Budget	Actuals as of 09/30/20	% Actual of Amended Budget	FY 2020 Year End Projections	Over/(Under) Amended Budget	% Over/(Under) Amended Budget
<b>Revenues</b>							
2% Resort Tax	61,298,000	61,298,000	34,192,393	55.8%	35,818,000	(25,480,000)	-41.6%
Miscellaneous Revenues	937,000	937,000	769,573	82.1%	770,000	(167,000)	-17.8%
Transfer In from Fund Balance	1,942,000	2,889,000	0	0.0%	2,889,000	0	0.0%
1% Resort Tax (QOL)	14,725,000	14,725,000	9,259,455	62.9%	9,577,000	(5,148,000)	-35.0%
Additional 1% for Convention Center	14,725,000	14,725,000	9,259,455	62.9%	9,577,000	(5,148,000)	-35.0%
<b>Total Revenues</b>	<b>93,627,000</b>	<b>94,574,000</b>	<b>53,480,876</b>	<b>56.5%</b>	<b>58,631,000</b>	<b>(35,943,000)</b>	<b>-38.0%</b>
<b>Expenditures</b>							
General Fund Contribution	36,757,000	36,757,000	36,757,000	100.0%	23,862,000	(12,895,000)	-35.1%
Sanitation Fund Contribution	2,539,000	2,539,000	2,539,000	100.0%	1,270,000	(1,269,000)	-50.0%
Contribution to GMCVB	7,127,000	7,127,000	5,160,129	72.4%	5,161,000	(1,966,000)	-27.6%
Contribution to VCA	2,940,000	2,940,000	1,700,669	57.8%	1,741,000	(1,199,000)	-40.8%
Contribution to Mt. Sinai	1,000,000	1,000,000	0	0.0%	0	(1,000,000)	-100.0%
Other Operating/Other Uses	13,614,000	14,497,000	10,531,967	72.6%	12,207,000	(2,290,000)	-15.8%
Marketing	200,000	264,000	39,661	15.0%	40,000	(224,000)	-84.8%
Transfer to NB, MB, SB Capital, Transp, and Arts (QOL)	14,725,000	14,725,000	9,259,455	62.9%	9,577,000	(5,148,000)	-35.0%
Add'l 1% Conv. Center Debt Service & Cap. Ren & Repl	14,725,000	14,725,000	9,259,455	62.9%	9,577,000	(5,148,000)	-35.0%
<b>Total Expenditures</b>	<b>93,627,000</b>	<b>94,574,000</b>	<b>75,247,335</b>	<b>79.6%</b>	<b>63,435,000</b>	<b>(31,139,000)</b>	<b>-32.9%</b>
<b>Excess of Revenues Over/(Under) Expenditures</b>			<b>(21,766,460)</b>		<b>(4,804,000)</b>		
Recommended Encumbered Carryforwards					(28,000)		
Recommended Unencumbered Carryforwards					(175,000)		
<b>Excess of Revenues Over/(Under) Expenditures</b>			<b>(21,766,460)</b>		<b>(5,007,000)</b>		

The Administration is recommending that \$28,000 be carried forward into FY 2021 to fund goods and/or services that were procured, but not received in FY 2020, due to timing issues between fiscal years.

Similarly, it is recommended that \$175,000 be carried forward into FY 2021 for Resort Tax projects that were originally budgeted in FY 2020 that have not been completed.

After accounting for the recommended Resort Tax carryforward encumbrances and appropriations from FY 2020 to FY 2021, the Resort Tax budget will result in a total shortfall of \$5.0 million, which is consistent with the projections originally included in the budget balancing plans presented on April 17, 2020 to the FERC.

<b>FY 2020</b>	
<b>Estimated Resort Tax Year-End Surplus/(Shortfall):</b>	<b>\$ (4,804,000)</b>
Carryforward of FY 2020 to FY 2021 Encumbrances	(28,000)
Carryforward of FY 2020 to FY 2021 Appropriations	(175,000)
<b>Total</b>	<b>\$ (5,007,000)</b>

### **CONCLUSION**

The Administration recommends that the Mayor and City Commission adopt the Sixth Amendment to the General Fund, Enterprise Fund, Internal Services Fund, and Special Revenue Fund budgets for FY 2020 as previously detailed and reflected in the attached Exhibit "A," which is necessary to comply with Florida Statute, Section 166.241, that mandates that the City has 60 days following the end of the fiscal year to amend a budget for that year, and authorize the allocation of excess funds to the operating budget as set forth herein.

JLM/JW/TOS

## Exhibit "A"

GENERAL FUND	FY 2020 Amended Budget	6th Budget Amendment	FY 2020 Revised Budget
<b>REVENUES</b>			
<b>Operating Revenues</b>			
Ad Valorem Taxes	\$ 184,150,000		\$ 184,150,000
Ad Valorem - Capital Renewal & Replacement	\$ 769,000		\$ 769,000
Ad Valorem - Pay-As-You-Go Capital	\$ 2,470,000		\$ 2,470,000
Ad Valorem - Normandy Shores	\$ 174,000		\$ 174,000
Other Taxes	\$ 23,995,000		\$ 23,995,000
Licenses and Permits	\$ 30,525,000	(12,314,000)	\$ 18,211,000
Intergovernmental	\$ 12,081,000		\$ 12,081,000
Charges for Services	\$ 13,227,000	(31,000)	\$ 13,196,000
Fines & Forfeits	\$ 1,756,000	(324,000)	\$ 1,432,000
Interest Earnings	\$ 3,461,000		\$ 3,461,000
Rents & Leases	\$ 5,959,000		\$ 5,959,000
Miscellaneous	\$ 14,780,000	(4,000)	\$ 14,776,000
Resort Tax Contribution	\$ 36,757,000		\$ 36,757,000
Other Non-Operating Revenue	\$ 28,308,000	(1,983,000)	\$ 26,325,000
Building Fund Balance	\$ 13,596,000	3,352,000	\$ 16,948,000
<b>Total General Fund</b>	<b>\$ 372,008,000</b>	<b>\$ (11,304,000)</b>	<b>\$ 360,704,000</b>
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	FY 2020 Amended Budget	6th Budget Amendment	FY 2020 Revised Budget
<b>APPROPRIATIONS</b>			
<b>Department</b>			
Mayor and Commission	\$ 2,500,000		\$ 2,500,000
City Manager	\$ 4,314,000		\$ 4,314,000
Marketing and Communications	\$ 2,460,000		\$ 2,460,000
Office of Management and Budget	\$ 2,013,000		\$ 2,013,000
Office of Inspector General	\$ 1,983,000	(1,983,000)	\$ 0
Org Dev & Performance Initiative	\$ 1,194,000		\$ 1,194,000
Finance	\$ 6,645,000		\$ 6,645,000
Procurement	\$ 2,735,000		\$ 2,735,000
Human Resources/Labor Relations	\$ 2,791,000		\$ 2,791,000
City Clerk	\$ 1,851,000		\$ 1,851,000
City Attorney	\$ 6,333,000		\$ 6,333,000
Housing & Comm. Services	\$ 4,433,000		\$ 4,433,000
Building	\$ 14,215,000	(14,215,000)	\$ 0
Planning	\$ 5,768,000		\$ 5,768,000
Environment & Sustainability	\$ 1,761,000		\$ 1,761,000
Tourism and Cultural Development	\$ 3,572,000		\$ 3,572,000
Economic Development	\$ 2,591,000		\$ 2,591,000
Code Compliance	\$ 6,533,000		\$ 6,533,000
Parks and Recreation	\$ 38,942,000		\$ 38,942,000
Public Works	\$ 15,633,000		\$ 15,633,000
Capital Improvement Projects	\$ 5,327,000		\$ 5,327,000
Police	\$ 116,314,000		\$ 116,314,000
Fire	\$ 91,247,000		\$ 91,247,000
Citywide Accounts (incl. Operating Contingency)	\$ 12,982,000		\$ 12,982,000
<b>Subtotal General Fund</b>	<b>\$ 354,137,000</b>	<b>\$ (16,198,000)</b>	<b>\$ 337,939,000</b>
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<b>TRANSFERS</b>			
Normandy Shores	\$ 267,000		\$ 267,000
Capital Renewal & Replacement	\$ 769,000		\$ 769,000
Info & Comm Technology Fund	\$ 300,000		\$ 300,000
Pay-As-You-Go Capital Fund	\$ 2,939,000		\$ 2,939,000
Building Fund	\$ 13,596,000	4,894,000	\$ 18,490,000
<b>Subtotal Transfers</b>	<b>\$ 17,871,000</b>	<b>\$ 4,894,000</b>	<b>\$ 22,765,000</b>
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<b>Total General Fund</b>	<b>\$ 372,008,000</b>	<b>\$ (11,304,000)</b>	<b>\$ 360,704,000</b>

## Exhibit "A"

ENTERPRISE FUNDS	FY 2020 Amended Budget	6th Budget Amendment	FY 2020 Revised Budget
<b>REVENUE/APPROPRIATIONS</b>			
Convention Center	\$ 31,527,000		\$ 31,527,000
Water	\$ 39,078,000		\$ 39,078,000
Sewer	\$ 53,241,000		\$ 53,241,000
Storm Water	\$ 33,229,000		\$ 33,229,000
Sanitation	\$ 23,054,000		\$ 23,054,000
Parking	\$ 55,661,000		\$ 55,661,000
<b>Total Enterprise Funds</b>	<b>\$ 235,790,000</b>	<b>\$ 0</b>	<b>\$ 235,790,000</b>

INTERNAL SERVICE FUNDS	FY 2020 Amended Budget	6th Budget Amendment	FY 2020 Revised Budget
<b>REVENUE/APPROPRIATIONS</b>			
Information Technology	\$ 17,378,000		\$ 17,378,000
Office of Inspector General	\$ 0	1,983,000	\$ 1,983,000
Risk Management	\$ 19,777,000		\$ 19,777,000
Central Services	\$ 1,119,000		\$ 1,119,000
Property Management	\$ 11,492,000		\$ 11,492,000
Fleet Management	\$ 13,399,000		\$ 13,399,000
Medical and Dental Insurance	\$ 37,367,000		\$ 37,367,000
<b>Total Internal Service Funds</b>	<b>\$ 100,532,000</b>	<b>\$ 1,983,000</b>	<b>\$ 102,515,000</b>

SPECIAL REVENUE FUNDS	FY 2020 Amended Budget	6th Budget Amendment	FY 2020 Revised Budget
<b>REVENUE/APPROPRIATIONS</b>			
Education Compact	\$ 761,000		\$ 761,000
IT Technology Fund	\$ 1,301,000		\$ 1,301,000
Residential Housing	\$ 1,043,000		\$ 1,043,000
Sustainability	\$ 727,000		\$ 727,000
Tree Preservation Fund	\$ 176,000		\$ 176,000
Commemorative Tree Trust Fund	\$ 5,000		\$ 5,000
Resort Tax	\$ 94,574,000		\$ 94,574,000
Tourism & Hospitality Scholarships	\$ 174,000		\$ 174,000
Cultural Arts Council	\$ 3,580,000		\$ 3,580,000
Waste Haulers	\$ 130,000		\$ 130,000
Normandy Shores Fund	\$ 341,000		\$ 341,000
Biscayne Point Special Taxing District	\$ 248,000		\$ 248,000
5th & Alton Garage	\$ 650,000		\$ 650,000
7th Street Garage	\$ 2,891,000		\$ 2,891,000
Transportation Fund	\$ 14,230,000		\$ 14,230,000
People's Transportation Plan	\$ 4,158,000		\$ 4,158,000
Police Confiscation Fund - Federal	\$ 280,000		\$ 280,000
Police Confiscation Fund - State	\$ 106,000		\$ 106,000
Police Unclaimed Property	\$ 29,000		\$ 29,000
Police Crash Report Sales	\$ 25,000		\$ 25,000
Police Training Fund	\$ 25,000		\$ 25,000
Red Light Camera Fund	\$ 1,313,000		\$ 1,313,000
E-911 Fund	\$ 603,000	9,000	\$ 612,000
Domestic Violence	\$ 250,000		\$ 250,000
Art in Public Places (AIPP)	\$ 21,000		\$ 21,000
Beachfront Concession Initiatives	\$ 65,000		\$ 65,000
Miami City Ballet	\$ 22,000		\$ 22,000
Beach Renourishment	\$ 1,500,000		\$ 1,500,000
Farewell Symphony Event	\$ 50,000		\$ 50,000
Adopt-A-Bench Program	\$ 20,000		\$ 20,000
Building Fund	\$ 13,596,000	19,109,000	\$ 32,705,000
<b>Total Special Revenue Funds</b>	<b>\$ 142,894,000</b>	<b>\$ 19,118,000</b>	<b>\$ 162,012,000</b>