



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

COMMISSION MEMORANDUM

TO: Honorable Mayor Dan Gelber and Members of the City Commission

FROM: Alina T. Hudak, City Manager

DATE: November 22, 2021

SUBJECT: **A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, ADOPTING THE SECOND AMENDMENT TO THE GENERAL FUND, ENTERPRISE FUNDS, INTERNAL SERVICE FUNDS, AND SPECIAL REVENUE FUNDS BUDGETS FOR FISCAL YEAR 2022 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

BACKGROUND

The budgets for the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds for Fiscal Year 2022 were adopted by the Mayor and City Commission on September 30, 2021, through Resolution No. 2021-31872.

The First Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds budgets for FY 2022 was adopted by the Mayor and City Commission on October 13, 2021, through Resolution No. 2021-31894.

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 AMENDMENT

Based on the FY 2021 General Fund year-end projections, there are \$3.5 million of encumbrances in the General Fund for FY 2021 goods and/or services that were procured, but not received, that are recommended to be carried forward into the respective FY 2022 operating budgets.

Similarly, it is recommended that appropriations of \$5.2 million in the General Fund be carried forward into FY 2022 for projects that were originally budgeted in FY 2021 that have not been completed.

In addition, after accounting for the recommended carryforward encumbrances and appropriations from FY 2021 to FY 2022, the Administration is also recommending the following appropriations in FY 2022 based on the FY 2021 General Fund year-end projections:

- Ocean Drive Configuration Adaptation - Additional Security Services Identified by the Police Department to be needed at locations on 5th, 12th, and 14th Street – \$340,000
- Renovation of Donated Fire Boat – \$350,000
- Replacement of the Fire Department's Self-Contained Breathing Apparatus equipment which will need to be replaced in FY 2023 (in addition to the \$450,000 included in the FY 2021 projections) – \$450,000
- Estimated Build-out and Lease costs to relocate Day Care Center currently at South Shore Community Center, subject to City Commission approval – \$1,636,000
- Additional Transfer to the Capital Pay-As-You-Go (PayGo) Fund for Capital Project Funding (i.e., 72nd Street Complex, Fire Station #1, etc.) – \$3,448,000

For details, refer to the accompanying agenda item "Adopting the Sixth Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds for FY 2021."

ENTERPRISE, INTERNAL SERVICE, AND SPECIAL REVENUE FUNDS AMENDMENT

There are \$2.3 million of encumbrances in the Enterprise Funds, \$4.0 million in Internal Service Funds encumbrances, and \$1.4 million in Special Revenue Funds encumbrances (not including Resort Tax) for FY 2021 goods and/or services that were procured, but not received, that are recommended to be carried forward into the respective FY 2022 operating budgets.

It is also recommended that appropriations of \$8.5 million in the Enterprise Funds, \$3.1 million in the Internal Service Funds, and \$2.6 million in the Special Revenue Funds (not including Resort Tax) be carried forward into FY 2022 for projects originally budgeted in FY 2021 that have not been completed.

RESORT TAX FUND AMENDMENT

In addition, it is recommended that appropriations of \$106,000 in the Resort Tax Fund be carried forward into FY 2022 for projects that were originally budgeted in FY 2021 that have not been completed.

FLAGLER MONUMENT ISLAND

In 2013, the City of Miami Beach received and accepted a \$25,000 donation, which was originally intended for restoration projects related to Monument Island. To date, these funds have not been spent. Therefore, this proposed amendment is to appropriate these funds that were received and remain unspent for appropriate environmental initiatives identified by the City Administration.

CONCLUSION

The Administration recommends that the Mayor and City Commission adopt the Second Amendment to the General Fund, Enterprise Fund, Internal Service Fund, and Special Revenue Fund budgets for FY 2022 providing for the funding of encumbrances for good and services procured, but not yet received and expended at the end of FY 2021, projects that were budgeted in FY 2021, but not expended or encumbered at the end of FY 2021, as well as other appropriations noted above and further detailed in the attached Exhibit "A."

ATH/JW/TOS

Exhibit "A"

GENERAL FUND	FY 2022 Amended Budget	Carryforward Encumbrances from FY 2021	Carryforward Appropriations from FY 2021	Other	FY 2022 Revised Budget
REVENUES					
Operating Revenues					
Ad Valorem Taxes	\$ 196,201,000				\$ 196,201,000
Ad Valorem- Capital Renewal & Repl.	\$ 815,000				\$ 815,000
Ad Valorem- Pay-As-You-Capital	\$ 2,616,000				\$ 2,616,000
Ad Valorem- Normandy Shores	\$ 252,000				\$ 252,000
Other Taxes	\$ 23,986,000				\$ 23,986,000
Licenses and Permits	\$ 15,054,000				\$ 15,054,000
Intergovernmental	\$ 11,598,000				\$ 11,598,000
Charges for Services	\$ 13,192,000				\$ 13,192,000
Fines & Forfeits	\$ 966,000				\$ 966,000
Interest Earnings	\$ 2,662,000				\$ 2,662,000
Rents & Leases	\$ 6,091,000				\$ 6,091,000
Miscellaneous	\$ 14,196,000	76,900	11,100		\$ 14,284,000
Resort Tax Contribution	\$ 24,866,000				\$ 24,866,000
Other Non-Operating Revenue	\$ 14,214,000				\$ 14,214,000
American Rescue Plan Act (ARPA) Funds	\$ 23,600,000				\$ 23,600,000
Use of General Fund Reserves	\$ 3,797,000	3,437,100	5,225,900	6,224,000	\$ 18,684,000
Total General Fund	\$ 354,106,000	\$ 3,514,000	\$ 5,237,000	\$ 6,224,000	\$ 369,081,000
APPROPRIATIONS					
Department					
Mayor & Commission	\$ 2,644,000				\$ 2,644,000
City Manager	\$ 4,858,000		220,000		\$ 5,078,000
Marketing and Communications	\$ 2,356,000				\$ 2,356,000
Office of Management and Budget (prev. OBPI)	\$ 1,507,000		21,000		\$ 1,528,000
Org. Dev Performance Initiatives	\$ 1,701,000	387,100	29,900		\$ 2,118,000
Finance	\$ 6,526,000	5,900	5,100		\$ 6,537,000
Procurement	\$ 2,800,000	4,900	52,100		\$ 2,857,000
Human Resources/Labor Relations	\$ 2,926,000		28,000		\$ 2,954,000
City Clerk	\$ 1,802,000		58,000		\$ 1,860,000
City Attorney	\$ 6,160,000		125,000		\$ 6,285,000
Housing & Community Services	\$ 3,538,000	105,000	432,000		\$ 4,075,000
Planning	\$ 5,014,000	920,500	150,500		\$ 6,085,000
Environment & Sustainability	\$ 1,300,000	19,600	29,400		\$ 1,349,000
Tourism and Culture	\$ 3,445,000		22,000		\$ 3,467,000
Economic Development	\$ 1,578,000	15,300	58,700		\$ 1,652,000
Code Compliance	\$ 6,550,000	2,300	32,700		\$ 6,585,000
Parks & Recreation (including Golf courses)	\$ 38,632,000	148,000	277,000		\$ 39,057,000
Property Management	\$ 2,502,000		16,000		\$ 2,518,000
Public Works	\$ 15,001,000	136,700	84,300		\$ 15,222,000
Capital Improvement Projects	\$ 5,752,000	76,900	11,100		\$ 5,840,000
Police	\$ 121,229,000	1,437,400	1,372,600	340,000	\$ 124,379,000
Fire	\$ 95,995,000	55,200	706,800	800,000	\$ 97,557,000
Citywide (incl. Operating Contingency)	\$ 15,182,000	199,200	1,504,800	1,636,000	\$ 18,522,000
Subtotal General Fund	\$ 348,998,000	\$ 3,514,000	\$ 5,237,000	\$ 2,776,000	\$ 360,525,000
TRANSFERS					
Normandy Shores	\$ 252,000				\$ 252,000
Capital Renewal & Replacement	\$ 815,000			3,448,000	\$ 4,263,000
Info & Comm Technology Fund	\$ 300,000				\$ 300,000
Pay-As-You-Go Capital Fund	\$ 3,741,000				\$ 3,741,000
Subtotal Transfers	\$ 5,108,000	\$ 0	\$ 0	\$ 3,448,000	\$ 8,556,000
Total General Fund	\$ 354,106,000	\$ 3,514,000	\$ 5,237,000	\$ 6,224,000	\$ 369,081,000

Exhibit "A"

ENTERPRISE FUNDS	FY 2022 Amended Budget	Carryforward Encumbrances from FY 2021	Carryforward Appropriations from FY 2021	Other	FY 2022 Revised Budget
REVENUE/APPROPRIATIONS					
Building	\$ 17,449,000	4,700	2,300		\$ 17,456,000
Convention Center	\$ 27,332,000	104,300	1,123,700		\$ 28,560,000
Water	\$ 35,032,000	731,200	2,762,800		\$ 38,526,000
Sewer	\$ 52,916,000	652,100	1,668,900		\$ 55,237,000
Stormwater	\$ 31,911,000	229,500	1,722,500		\$ 33,863,000
Sanitation	\$ 22,170,000	390,800	739,200		\$ 23,300,000
Parking	\$ 43,477,000	224,500	456,500		\$ 44,158,000
Total Enterprise Funds	\$ 230,287,000	\$ 2,337,100	\$ 8,475,900	\$ 0	\$ 241,100,000
INTERNAL SERVICE FUNDS					
REVENUE/APPROPRIATIONS					
Information Technology	\$ 19,121,000	887,500	748,500		\$ 20,757,000
Risk Management	\$ 23,325,000	54,600	440,400		\$ 23,820,000
Central Services	\$ 1,021,000		20,000		\$ 1,041,000
Office of Inspector General	\$ 1,532,000	3,600	530,400		\$ 2,066,000
Property Management	\$ 11,709,000	118,300	417,700		\$ 12,245,000
Fleet Management	\$ 16,772,000	2,899,800	899,200		\$ 20,571,000
Medical and Dental Insurance	\$ 41,543,000				\$ 41,543,000
Total Internal Service Funds	\$ 115,023,000	\$ 3,963,800	\$ 3,056,200	\$ 0	\$ 122,043,000
SPECIAL REVENUE FUNDS					
REVENUE/APPROPRIATIONS					
Education Compact	\$ 90,000	78,900	2,100		\$ 171,000
IT Technology Fund	\$ 300,000	175,600	296,400		\$ 772,000
Residential Housing	\$ 824,000		152,000		\$ 976,000
Sustainability	\$ 753,000	94,700	96,300		\$ 944,000
Tree Preservation Fund	\$ 240,000				\$ 240,000
Commemorative Tree Trust Fund	\$ 4,000				\$ 4,000
Resort Tax	\$ 82,588,000		106,000		\$ 82,694,000
Tourism & Hospitality Scholarships	\$ 80,000				\$ 80,000
Cultural Arts Council	\$ 1,286,000		1,626,000		\$ 2,912,000
Waste Haulers	\$ 109,000	42,000			\$ 151,000
Normandy Shores	\$ 252,000				\$ 252,000
Biscayne Point Special Taxing District	\$ 229,000				\$ 229,000
Allison Island Special Taxing District	\$ 226,000				\$ 226,000
Biscayne Beach Special Taxing District	\$ 232,000				\$ 232,000
5th & Alton Garage	\$ 676,000				\$ 676,000
7th Street Garage	\$ 2,470,000				\$ 2,470,000
Transportation Fund	\$ 7,776,000	968,300	278,700		\$ 9,023,000
People's Transportation Plan	\$ 3,560,000				\$ 3,560,000
Police Confiscation Fund - Federal	\$ 130,000				\$ 130,000
Police Confiscation Fund - State	\$ 57,000				\$ 57,000
Police Unclaimed Property	\$ 29,000				\$ 29,000
Police Crash Report Sales	\$ 146,000				\$ 146,000
Police Training Fund	\$ 25,000				\$ 25,000
Red Light Camera Fund	\$ 1,423,000				\$ 1,423,000
E-911 Fund	\$ 591,000				\$ 591,000
Art in Public Places (AIPP)	\$ 121,000				\$ 121,000
Beachfront Concession Initiatives	\$ 44,000		88,000		\$ 132,000
Beach Renourishment	\$ 1,500,000		75,000		\$ 1,575,000
Resiliency Fund	\$ 1,332,000				\$ 1,332,000
Sustainability and Resiliency	\$ 193,000				\$ 193,000
Biscayne Bay Protection Trust Fund	\$ 85,000				\$ 85,000
Adopt-A-Bench Program	\$ 20,000				\$ 20,000
Parks and Recreation Grants Fund	\$ 0			25,000	\$ 25,000
Total Special Revenue Funds	\$ 107,391,000	\$ 1,359,500	\$ 2,720,500	\$ 25,000	\$ 111,496,000