



**City of Miami Beach**, 1700 Convention Center Drive, Miami Beach, Florida 33139, [www.miamibeachfl.gov](http://www.miamibeachfl.gov)

## COMMISSION MEMORANDUM

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

FROM: Alina T. Hudak, City Manager

DATE: November 30, 2022

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 2023 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 2023 were adopted by the Mayor and City Commission on September 28, 2022, through Resolution No. 2022-32334.

The First Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds budgets for FY 2023 was adopted by the Mayor and City Commission on October 26, 2022, through Resolution No. 2022-32382.

### **GENERAL FUND AMENDMENT**

Based on the FY 2022 year-end projections for the General Fund, there are approximately \$4.0 million of encumbrances in the General Fund for FY 2022 goods and/or services that were procured, but not received, that are recommended to be carried forward into the respective FY 2023 operating budgets.

Similarly, it is recommended that appropriations of approximately \$9.4 million in the General Fund be carried forward into FY 2023 for projects that were originally budgeted in FY 2022 that have not been completed.

For further details, refer to the accompanying agenda item “Adopting the Fourth Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds for FY 2022.”

## **ENTERPRISE, INTERNAL SERVICE, AND SPECIAL REVENUE FUNDS AMENDMENTS**

There are approximately \$2.5 million of encumbrances in the Enterprise Funds, \$7.3 million in Internal Services Funds encumbrances, and \$1.7 million in Special Revenue Funds encumbrances (not including the Resort Tax Fund) for FY 2022 goods and/or services that were procured, but not received, that are recommended to be carried forward into the respective FY 2023 operating budgets.

It is also recommended that appropriations of approximately \$5.6 million in the Enterprise Funds, \$3.0 million in the Internal Services Funds, and \$4.9 million in the Special Revenue Funds (not including the Resort Tax Fund) be carried forward into FY 2023 for projects originally budgeted in FY 2022 that have not been completed.

## **RESORT TAX FUND AMENDMENT**

In addition, there are approximately \$19,100 of encumbrances in the Resort Tax Fund for FY 2022 goods and/or services that were procured, but not received, that are recommended to be carried forward into the respective FY 2023 Resort Tax operating budgets.

It is also recommended that appropriations of approximately \$719,900 in the Resort Tax Fund be carried forward into FY 2023 for projects that were originally budgeted in FY 2022 that have not been completed.

## **BISCAYNE POINT SPECIAL TAXING DISTRICT**

On January 23, 2018, the voters of the Biscayne Point Special Taxing District approved the transfer of control of the Security Guard Special Taxing District from Miami-Dade County to the City. Since then, the annual operating budget for the operations and maintenance of the Biscayne Point Security Guard Special Taxing District have been developed in conjunction with the City's annual operating budget. This proposed budget amendment is to appropriate \$8,000 from the Biscayne Point Special Taxing District's fund balance to align the FY 2023 operating budget of the District with the current level of security guard services being provided in the District, which is higher than the level that was included in the adopted budget.

## **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 2023 providing for the funding of encumbrances for good and services procured, but not yet received and expended at the end of FY 2022, projects that were budgeted in FY 2022, but not expended or encumbered at the end of FY 2022, as well as other appropriation noted above and further detailed in the attached Exhibit "A."

ATH/JW/TOS

## Exhibit "A"

| GENERAL FUND                                    | FY 2023<br>Amended Budget | Carryforward<br>Encumbrances<br>from FY 2022 | Carryforward<br>Appropriations from<br>FY 2022 | Other       | FY 2023<br>Revised Budget |
|---|---------------------------|--|--|-------------|---------------------------|
| <b>REVENUES</b>                                 |                           |  |  |             |                           |
| <b>Operating Revenues</b>                       |                           |  |  |             |                           |
| Ad Valorem Taxes                                | \$ 220,605,000            |  |  |             | \$ 220,605,000            |
| Ad Valorem- Capital Renewal & Repl.             | \$ 1,944,000              |  |  |             | \$ 1,944,000              |
| Ad Valorem- Pay-As-You-Capital                  | \$ 3,974,000              |  |  |             | \$ 3,974,000              |
| Ad Valorem- Normandy Shores                     | \$ 282,000                |  |  |             | \$ 282,000                |
| Other Taxes                                     | \$ 25,010,000             |  |  |             | \$ 25,010,000             |
| Licenses and Permits                            | \$ 18,040,000             |  |  |             | \$ 18,040,000             |
| Intergovernmental                               | \$ 14,175,000             |  |  |             | \$ 14,175,000             |
| Charges for Services                            | \$ 14,489,000             |  |  |             | \$ 14,489,000             |
| Fines & Forfeits                                | \$ 1,264,000              |  |  |             | \$ 1,264,000              |
| Interest Earnings                               | \$ 5,577,000              |  |  |             | \$ 5,577,000              |
| Rents & Leases                                  | \$ 6,967,000              |  |  |             | \$ 6,967,000              |
| Miscellaneous                                   | \$ 15,566,000             |  |  |             | \$ 15,566,000             |
| Resort Tax Contribution                         | \$ 39,227,000             |  |  |             | \$ 39,227,000             |
| Other Non-Operating Revenue                     | \$ 13,905,000             |  |  |             | \$ 13,905,000             |
| Use of General Fund Reserves/Prior Year Surplus | \$ 2,868,000              | 4,018,600                                    | 9,352,400                                      |             | \$ 16,239,000             |
| <b>Total General Fund</b>                       | <b>\$ 383,893,000</b>     | <b>\$ 4,018,600</b>                          | <b>\$ 9,352,400</b>                            | <b>\$ 0</b> | <b>\$ 397,264,000</b>     |
|   |                           |  |  |             |                           |
|   | FY 2023<br>Amended Budget | Carryforward<br>Encumbrances<br>from FY 2022 | Carryforward<br>Appropriations from<br>FY 2022 | Other       | FY 2023<br>Revised Budget |
| <b>APPROPRIATIONS</b>                           |                           |  |  |             |                           |
| <b>Department</b>                               |                           |  |  |             |                           |
| Mayor and Commission                            | \$ 2,809,000              |  |  |             | \$ 2,809,000              |
| City Manager                                    | \$ 4,290,000              |  |  |             | \$ 4,290,000              |
| Marketing and Communications                    | \$ 2,913,000              |  | 70,000   |             | \$ 2,983,000              |
| Office of Management and Budget                 | \$ 1,678,000              |  |  |             | \$ 1,678,000              |
| Org. Dev Performance Initiatives                | \$ 2,219,000              | 852,600                                      | 249,400  |             | \$ 3,321,000              |
| Finance   | \$ 7,768,000              | 26,900                                       | 247,100  |             | \$ 8,042,000              |
| Procurement                                     | \$ 3,015,000              |  | 86,000   |             | \$ 3,101,000              |
| Human Resources/Labor Relations                 | \$ 3,124,000              |  |  |             | \$ 3,124,000              |
| City Clerk                                      | \$ 1,914,000              |  | 19,000   |             | \$ 1,933,000              |
| City Attorney                                   | \$ 7,010,000              | 1,400  | 642,600  |             | \$ 7,654,000              |
| Housing & Community Services                    | \$ 5,291,000              | 13,700                                       | 752,300  |             | \$ 6,057,000              |
| Planning  | \$ 5,790,000              | 181,500                                      | 102,500  |             | \$ 6,074,000              |
| Environment & Sustainability                    | \$ 2,139,000              | 54,600                                       | 192,400  |             | \$ 2,386,000              |
| Tourism and Culture                             | \$ 3,566,000              |  | 95,000   |             | \$ 3,661,000              |
| Economic Development                            | \$ 2,571,000              | 86,300                                       | 335,700  |             | \$ 2,993,000              |
| Code Compliance                                 | \$ 6,872,000              |  | 14,000   |             | \$ 6,886,000              |
| Parks & Recreation (incl. Golf Courses)         | \$ 42,998,000             | 423,300                                      | 475,700  |             | \$ 43,897,000             |
| Property Management General Fund                | \$ 3,698,000              | 24,800                                       | 125,200  |             | \$ 3,848,000              |
| Public Works                                    | \$ 16,086,000             | 451,500                                      | 574,500  |             | \$ 17,112,000             |
| Capital Improvement Projects                    | \$ 5,838,000              |  | 165,000  |             | \$ 6,003,000              |
| Police  | \$ 130,195,000            | 895,700                                      | 1,979,300                                      |             | \$ 133,070,000            |
| Fire  | \$ 100,220,000            | 543,200                                      | 1,039,800                                      |             | \$ 101,803,000            |
| Citywide (incl. Operating Contingency)          | \$ 15,389,000             | 463,100                                      | 2,186,900                                      |             | \$ 18,039,000             |
| <b>Subtotal General Fund</b>                    | <b>\$ 377,393,000</b>     | <b>\$ 4,018,600</b>                          | <b>\$ 9,352,400</b>                            | <b>\$ 0</b> | <b>\$ 390,764,000</b>     |
|   |                           |  |  |             |                           |
| <b>TRANSFERS</b>                                |                           |  |  |             |                           |
| Normandy Shores                                 | \$ 282,000                |  |  |             | \$ 282,000                |
| Pay-As-You-Go Capital Fund                      | \$ 3,974,000              |  |  |             | \$ 3,974,000              |
| Info & Comm Technology Fund                     | \$ 300,000                |  |  |             | \$ 300,000                |
| Capital Renewal & Replacement                   | \$ 1,944,000              |  |  |             | \$ 1,944,000              |
| <b>Subtotal Transfers</b>                       | <b>\$ 6,500,000</b>       | <b>\$ 0</b>                                  | <b>\$ 0</b>                                    | <b>\$ 0</b> | <b>\$ 6,500,000</b>       |
|   |                           |  |  |             |                           |
| <b>Total General Fund</b>                       | <b>\$ 383,893,000</b>     | <b>\$ 4,018,600</b>                          | <b>\$ 9,352,400</b>                            | <b>\$ 0</b> | <b>\$ 397,264,000</b>     |

## Exhibit “A”

| ENTERPRISE FUNDS              | FY 2023<br>Amended Budget | Carryforward<br>Encumbrances<br>from FY 2022 | Carryforward<br>Appropriations from<br>FY 2022 | Other       | FY 2023<br>Revised Budget |
|-------------------------------|---------------------------|--|--|-------------|---------------------------|
| <b>REVENUE/APPROPRIATIONS</b> |                           |  |  |             |                           |
| Building                      | \$ 17,993,000             | 95,200                                       | 1,800  |             | \$ 18,090,000             |
| Convention Center             | \$ 29,407,000             | 20,100                                       | 179,900  |             | \$ 29,607,000             |
| Water                         | \$ 36,577,000             | 482,800                                      | 2,872,200                                      |             | \$ 39,932,000             |
| Sewer                         | \$ 57,396,000             | 442,900                                      | 1,341,100                                      |             | \$ 59,180,000             |
| Stormwater                    | \$ 34,103,000             | 593,600                                      | 269,400  |             | \$ 34,966,000             |
| Sanitation                    | \$ 23,860,000             | 256,600                                      | 704,400  |             | \$ 24,821,000             |
| Parking                       | \$ 46,617,000             | 583,300                                      | 257,700  |             | \$ 47,458,000             |
| <b>Total Enterprise Funds</b> | <b>\$ 245,953,000</b>     | <b>\$ 2,474,500</b>                          | <b>\$ 5,626,500</b>                            | <b>\$ 0</b> | <b>\$ 254,054,000</b>     |

  

| INTERNAL SERVICE FUNDS              | FY 2023<br>Amended Budget | Carryforward<br>Encumbrances<br>from FY 2022 | Carryforward<br>Appropriations from<br>FY 2022 | Other       | FY 2023<br>Revised Budget |
|-------------------------------------|---------------------------|--|--|-------------|---------------------------|
| <b>REVENUE/APPROPRIATIONS</b>       |                           |  |  |             |                           |
| Information Technology              | \$ 19,821,000             | 286,000                                      | 587,000  |             | \$ 20,694,000             |
| Risk Management                     | \$ 23,846,000             |  | 1,016,000                                      |             | \$ 24,862,000             |
| Central Services                    | \$ 1,044,000              |  | 20,000   |             | \$ 1,064,000              |
| Office of Inspector General         | \$ 1,726,000              |  | 454,000  |             | \$ 2,180,000              |
| Property Management                 | \$ 12,072,000             | 463,700                                      | 313,300  |             | \$ 12,849,000             |
| Fleet Management                    | \$ 17,761,000             | 6,547,900                                    | 619,100  |             | \$ 24,928,000             |
| Medical and Dental Insurance        | \$ 46,159,000             |  |  |             | \$ 46,159,000             |
| <b>Total Internal Service Funds</b> | <b>\$ 122,429,000</b>     | <b>\$ 7,297,600</b>                          | <b>\$ 3,009,400</b>                            | <b>\$ 0</b> | <b>\$ 132,736,000</b>     |

  

| SPECIAL REVENUE FUNDS                  | FY 2023<br>Amended Budget | Carryforward<br>Encumbrances<br>from FY 2022 | Carryforward<br>Appropriations from<br>FY 2022 | Other           | FY 2023<br>Revised Budget |
|--|---------------------------|--|--|-----------------|---------------------------|
| <b>REVENUE/APPROPRIATIONS</b>          |                           |  |  |                 |                           |
| Education Compact                      | \$ 90,000                 | 30,900                                       | 34,100   |                 | \$ 155,000                |
| IT Technology Fund                     | \$ 300,000                | 119,200                                      | 162,800  |                 | \$ 582,000                |
| Residential Housing                    | \$ 842,000                |  | 152,000  |                 | \$ 994,000                |
| Sustainability                         | \$ 935,000                | 96,800                                       | 50,200   |                 | \$ 1,082,000              |
| Tree Preservation Fund                 | \$ 250,000                | 32,000                                       |  |                 | \$ 282,000                |
| Commemorative Tree Trust Fund          | \$ 4,000                  |  |  |                 | \$ 4,000                  |
| Resort Tax                             | \$ 110,574,000            | 19,100                                       | 719,900  |                 | \$ 111,313,000            |
| Tourism and Hospitality Scholarships   | \$ 81,000                 |  |  |                 | \$ 81,000                 |
| Cultural Arts Council                  | \$ 1,750,000              |  | 1,240,000                                      |                 | \$ 2,990,000              |
| Waste Haulers                          | \$ 109,000                |  |  |                 | \$ 109,000                |
| Normandy Shores                        | \$ 282,000                |  |  |                 | \$ 282,000                |
| Biscayne Point Special Taxing District | \$ 222,000                |  |  | 8,000           | \$ 230,000                |
| Allison Island Special Taxing District | \$ 236,000                |  |  |                 | \$ 236,000                |
| Biscayne Beach Special Taxing District | \$ 234,000                |  |  |                 | \$ 234,000                |
| 5th & Alton Garage                     | \$ 844,000                |  |  |                 | \$ 844,000                |
| 7th Street Garage                      | \$ 3,210,000              | 2,200  | 800  |                 | \$ 3,213,000              |
| Transportation Fund                    | \$ 11,198,000             | 970,400                                      | 2,125,600                                      |                 | \$ 14,294,000             |
| People's Transportation Plan           | \$ 4,227,000              |  |  |                 | \$ 4,227,000              |
| Police Confiscation Fund - Federal     | \$ 90,000                 |  |  |                 | \$ 90,000                 |
| Police Confiscation Fund - State       | \$ 66,000                 |  |  |                 | \$ 66,000                 |
| Police Unclaimed Property              | \$ 15,000                 |  |  |                 | \$ 15,000                 |
| Police Crash Report Sales              | \$ 116,000                |  |  |                 | \$ 116,000                |
| Police Training Fund                   | \$ 67,000                 |  |  |                 | \$ 67,000                 |
| Red Light Camera Fund                  | \$ 1,216,000              |  |  |                 | \$ 1,216,000              |
| E-911 Fund                             | \$ 767,000                |  |  |                 | \$ 767,000                |
| Art in Public Places (AIPP)            | \$ 172,000                |  | 30,000   |                 | \$ 202,000                |
| Beachfront Concession Initiatives      | \$ 44,000                 |  | 72,000   |                 | \$ 116,000                |
| Beach Renourishment                    | \$ 1,500,000              | 63,200                                       | 800  |                 | \$ 1,564,000              |
| Resiliency Fund                        | \$ 666,000                | 324,400                                      | 983,600  |                 | \$ 1,974,000              |
| Sustainability and Resiliency          | \$ 100,000                | 73,200                                       | 20,800   |                 | \$ 194,000                |
| Biscayne Bay Protection Trust Fund     | \$ 6,000                  |  |  |                 | \$ 6,000                  |
| Adopt-A-Bench Program                  | \$ 20,000                 |  |  |                 | \$ 20,000                 |
| <b>Total Special Revenue Funds</b>     | <b>\$ 140,233,000</b>     | <b>\$ 1,731,400</b>                          | <b>\$ 5,592,600</b>                            | <b>\$ 8,000</b> | <b>\$ 147,565,000</b>     |