

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, ADOPTING THE FOURTH 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."**

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

**WHEREAS**, 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; and

**WHEREAS**, the Second 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 November 22, 2021, through Resolution No. 2021-31925; and

**WHEREAS**, the Third 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 March 9, 2022, through Resolution No. 2022-32086; and

**WHEREAS**, it is recommended that the General Fund budget for FY 2022 be amended to realign \$1.5 million currently budgeted in the General Fund Citywide Accounts budget for General Fund employee leave payouts to the General Fund department budgets based on payouts processed in FY 2022 to more closely align the General Fund department operating budgets with reporting of the City's General Fund operations in the Annual Comprehensive Financial Report (ACFR); and

**WHEREAS**, it is also recommended that the General Fund budget be amended to appropriate \$35.6 million of additional General Fund revenues collected in FY 2022 to be transferred to the Capital PayGo Fund and Capital Reserve Funds, which were discussed during FY 2022 as part of the FY 2023 budget development process to address anticipated capital project gaps identified by the Administration; and

**WHEREAS**, per Resolution No. 2002-24764, when there exists an excess of General Fund revenues over expenditures, 50% of funds remaining, after funding the increase in the emergency reserve, should be deposited in the Capital Reserve Fund; and

**WHEREAS**, the City Administration, as in recent prior years, is recommending waiving this policy for FY 2022, as capital transfers were appropriated to the PayGO Fund, instead of the Capital Reserve Fund; and

**WHEREAS**, with the proposed appropriation and transfer of \$35.6 million to capital funds, the intent of Resolution 2002-24764 has been satisfied; and

**WHEREAS**, the Administration recommends that the preliminary General Fund operating surplus for FY 2022 be allocated as set forth in this Resolution; and

**WHEREAS**, \$4.0 million should be set aside for encumbrances from FY 2022 for goods and/or services which had been procured, but not received and expended at year end that the Administration is recommending be carried forward to the respective FY 2023 operating budgets; and

**WHEREAS**, there are \$9.3 million in projects in the General Fund that were budgeted in FY 2022 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 2023 operating budgets; and

**WHEREAS**, \$1.6 million should be set-aside to fund one-time enhancements approved by the City Commission to be funded from prior year surplus as part of the adopted FY 2023 General Fund budget; and

**WHEREAS**, \$600,000 should be set-aside to fund any potential shortfalls in the CIP department's FY 2023 chargebacks to capital projects; and

**WHEREAS**, the remaining General Fund surplus projected for FY 2022 should be added to the General Fund reserve to achieve the City's General Fund reserve target goal of 25%, or 3 months, of \$95.6 million based on the adopted FY 2023 2% Resort Tax budget of \$382.6 million; and

**WHEREAS**, the FY 2022 Resort Tax projections as of year-end reflect additional revenues collected above what was budgeted for FY 2022, of which approximately \$29.9 million is proposed to be appropriated in FY 2022; and

**WHEREAS**, the preliminary year-end analysis for FY 2022 reflects that the Resort Tax Fund has an operating surplus, which is recommended to be allocated as set forth in this Resolution; and

**WHEREAS**, \$20,000 should be set aside for encumbrances from FY 2022 for goods and/or services which had been procured, but not received and expended at year end that the Administration is recommending be carried forward to the respective FY 2023 operating budgets; and

**WHEREAS**, there are \$719,000 in projects in the Resort Tax Fund that were budgeted in FY 2022 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 2023 operating budgets; and

**WHEREAS**, \$3.2 million should be set-aside for Spring Break programming as approved by the City Commission from prior year surplus in the adopted FY 2023 Resort Tax budget; and

**WHEREAS**, an additional \$755,000 should be set-aside to fund one-time enhancements approved by the City Commission to be funded from prior year surplus as part of the adopted FY 2023 Resort Tax Fund budget; and

**WHEREAS**, the remaining Resort Tax dollars should be added to the Resort Tax reserve to achieve the City's Resort Tax reserve target goal of 50%, or 6 months, of \$37.8 million based on the adopted FY 2023 2% Resort Tax budget of \$75.7 million; and

**WHEREAS**, this proposed budget amendment appropriates additional funding from a combination of available fund balance and additional revenues collected in FY 2022 in the Convention Center and Sanitation Enterprise Funds of \$2.1 million and \$478,000, respectively, as well as \$62,000 in the Fleet Management Internal Services Fund and \$613,000 in the Medical and Dental Internal Services Fund for additional expenditures projected that were not budgeted and/or FY 2022 to FY 2023 carryforward requests recommended by the Administration; and

**WHEREAS**, there are a total of \$2.5 million in Enterprise Fund encumbrances, \$7.3 million in Internal Services Fund encumbrances, and \$1.7 million in Special Revenue Funds encumbrances (not including the Resort Tax Fund) from FY 2022 for goods or services that were procured in FY 2022, but not yet received and expended, which the Administration recommends be carried over to the respective FY 2023 operating budgets; and

**WHEREAS**, there are also a total of \$5.6 million in projects in the Enterprise Funds, \$3.0 million in projects in the Internal Services Funds, and \$4.9 million in projects in the Special Revenue Funds (not including the Resort Tax Fund) budgeted in FY 2022 that have not yet been expended or encumbered, which the Administration recommends be carried forward and spent in the respective FY 2023 operating budgets; and

**WHEREAS**, this proposed budget amendment appropriates additional funding in the Normandy Shores, Biscayne Point, Biscayne Beach, 5<sup>th</sup> & Alton Garage Special Revenue Funds of \$13,000, \$13,000, \$40,000, and \$116,000, respectively, for unforeseen expenditures incurred during FY 2022 that were not budgeted from a combination of available fund balance in each respective fund or contributions from other funds, if necessary; and

**WHEREAS**, to conclude, this budget amendment also appropriates approximately \$1.7 million in the People's Transportation Plan (PTP) Special Revenue Fund and \$411,000 in the E-911 Special Revenue Fund for FY 2022 based on additional revenues collected that are proposed by the Administration to be utilized to fund additional allowable costs associated with the operations of the Fire Department's E-911 call center and the City's citywide trolley operations.

**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 30, 2022, the Mayor and City Commission hereby adopt the Fourth Amendment to the FY 2022 General Fund, Enterprise Fund, Internal Service Fund, and Special Revenue Funds budgets as set forth in this Resolution and in the attached Exhibit "A", and waive the City's policy of depositing 50% of funds remaining, after funding the increase in the emergency reserve in the Capital Reserve Fund.

**PASSED and ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**ATTEST:**

\_\_\_\_\_  
Dan Gelber, Mayor

\_\_\_\_\_  
Rafael E. Granado, City Clerk

APPROVED AS TO FORM AND  
LANGUAGE AND FOR EXECUTION

*Nickallegis*      *11-18-22*  
\_\_\_\_\_  
City Attorney      NK      Date

*for*

## Exhibit "A"

GENERAL FUND	FY 2022 Amended Budget	4th Budget Amendment	FY 2022 Revised Budget
<b>REVENUES</b>			
<b>Operating Revenues</b>			
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	1,500,000	\$ 25,486,000
Licenses and Permits	\$ 15,888,000	5,000,000	\$ 20,888,000
Intergovernmental	\$ 12,066,000	1,500,000	\$ 13,566,000
Charges for Services	\$ 13,192,000	2,515,000	\$ 15,707,000
Fines & Forfeits	\$ 966,000	1,000,000	\$ 1,966,000
Interest Earnings	\$ 3,024,000	1,000,000	\$ 4,024,000
Rents & Leases	\$ 6,288,000	1,000,000	\$ 7,288,000
Miscellaneous	\$ 14,702,000	5,000,000	\$ 19,702,000
Resort Tax Contribution	\$ 24,866,000	13,582,000	\$ 38,448,000
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	\$ 13,600,000	3,500,000	\$ 17,100,000
<b>Total General Fund</b>	<b>\$ 366,276,000</b>	<b>\$ 35,597,000</b>	<b>\$ 401,873,000</b>
	FY 2022 Amended Budget	4th Budget Amendment	FY 2022 Revised Budget
<b>APPROPRIATIONS</b>			
<b>Department</b>			
Mayor & Commission	\$ 2,644,000	34,000	\$ 2,678,000
City Manager	\$ 5,078,000	37,000	\$ 5,115,000
Marketing and Communications	\$ 2,356,000	33,000	\$ 2,389,000
Office of Management and Budget (prev. OBPI)	\$ 1,528,000	25,000	\$ 1,553,000
Org. Dev Performance Initiatives	\$ 2,118,000	1,000	\$ 2,119,000
Finance	\$ 6,537,000	37,000	\$ 6,574,000
Procurement	\$ 2,857,000	27,000	\$ 2,884,000
Human Resources/Labor Relations	\$ 2,954,000	109,000	\$ 3,063,000
City Clerk	\$ 1,860,000	25,000	\$ 1,885,000
City Attorney	\$ 6,603,000	107,000	\$ 6,710,000
Housing & Community Services	\$ 4,075,000	121,000	\$ 4,196,000
Planning	\$ 6,085,000	33,000	\$ 6,118,000
Environment & Sustainability	\$ 1,349,000	107,000	\$ 1,456,000
Tourism and Culture	\$ 3,467,000	6,000	\$ 3,473,000
Economic Development	\$ 1,652,000		\$ 1,652,000
Code Compliance	\$ 6,585,000	15,000	\$ 6,600,000
Parks & Recreation (including Golf courses)	\$ 39,057,000	48,000	\$ 39,105,000
Property Management	\$ 2,518,000	5,000	\$ 2,523,000
Public Works	\$ 15,222,000	160,000	\$ 15,382,000
Capital Improvement Projects	\$ 5,840,000	19,000	\$ 5,859,000
Police	\$ 124,836,000	408,000	\$ 125,244,000
Fire	\$ 97,557,000	143,000	\$ 97,700,000
Citywide (incl. Operating Contingency)	\$ 18,390,000	(1,500,000)	\$ 16,890,000
<b>Subtotal General Fund</b>	<b>\$ 361,168,000</b>	<b>\$ 0</b>	<b>\$ 361,168,000</b>
<b>TRANSFERS</b>			
Normandy Shores	\$ 252,000		\$ 252,000
Capital Renewal & Replacement	\$ 815,000		\$ 815,000
Info & Comm Technology Fund	\$ 300,000		\$ 300,000
Capital Reserve Fund	\$ 0	5,197,000	\$ 5,197,000
Pay-As-You-Go Capital Fund	\$ 3,741,000	30,400,000	\$ 34,141,000
<b>Subtotal Transfers</b>	<b>\$ 5,108,000</b>	<b>\$ 35,597,000</b>	<b>\$ 40,705,000</b>
<b>Total General Fund</b>	<b>\$ 366,276,000</b>	<b>\$ 35,597,000</b>	<b>\$ 401,873,000</b>

## Exhibit "A"

ENTERPRISE FUNDS	FY 2022 Amended Budget	4th Budget Amendment	FY 2022 Revised Budget
<b>REVENUE/APPROPRIATIONS</b>			
Building	\$ 17,456,000		\$ 17,456,000
Convention Center	\$ 28,560,000	2,088,000	\$ 30,648,000
Water	\$ 38,526,000		\$ 38,526,000
Sewer	\$ 55,237,000		\$ 55,237,000
Stormwater	\$ 33,863,000		\$ 33,863,000
Sanitation	\$ 23,300,000	478,000	\$ 23,778,000
Parking	\$ 44,158,000		\$ 44,158,000
<b>Total Enterprise Funds</b>	<b>\$ 241,100,000</b>	<b>\$ 2,566,000</b>	<b>\$ 243,666,000</b>

INTERNAL SERVICE FUNDS	FY 2022 Amended Budget	4th Budget Amendment	FY 2022 Revised Budget
<b>REVENUE/APPROPRIATIONS</b>			
Information Technology	\$ 20,757,000		\$ 20,757,000
Risk Management	\$ 23,820,000		\$ 23,820,000
Central Services	\$ 1,041,000		\$ 1,041,000
Office of Inspector General	\$ 2,066,000		\$ 2,066,000
Property Management	\$ 12,245,000		\$ 12,245,000
Fleet Management	\$ 20,571,000	62,000	\$ 20,633,000
Medical and Dental Insurance	\$ 41,543,000	613,000	\$ 42,156,000
<b>Total Internal Service Funds</b>	<b>\$ 122,043,000</b>	<b>\$ 675,000</b>	<b>\$ 122,718,000</b>

SPECIAL REVENUE FUNDS	FY 2022 Amended Budget	4th Budget Amendment	FY 2022 Revised Budget
<b>REVENUE/APPROPRIATIONS</b>			
Education Compact	\$ 171,000		\$ 171,000
IT Technology Fund	\$ 772,000		\$ 772,000
Residential Housing	\$ 976,000		\$ 976,000
Sustainability	\$ 944,000		\$ 944,000
Tree Preservation Fund	\$ 240,000		\$ 240,000
Commemorative Tree Trust Fund	\$ 4,000		\$ 4,000
Resort Tax	\$ 84,940,000	29,875,000	\$ 114,815,000
Tourism & Hospitality Scholarships	\$ 80,000		\$ 80,000
Cultural Arts Council	\$ 3,087,000		\$ 3,087,000
Waste Haulers	\$ 151,000		\$ 151,000
Normandy Shores	\$ 252,000	13,000	\$ 265,000
Biscayne Point Special Taxing District	\$ 229,000	13,000	\$ 242,000
Allison Island Special Taxing District	\$ 226,000		\$ 226,000
Biscayne Beach Special Taxing District	\$ 232,000	40,000	\$ 272,000
5th & Alton Garage	\$ 676,000	116,000	\$ 792,000
7th Street Garage	\$ 2,470,000		\$ 2,470,000
Transportation Fund	\$ 9,023,000		\$ 9,023,000
People's Transportation Plan	\$ 3,560,000	1,653,000	\$ 5,213,000
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	411,000	\$ 1,002,000
Art in Public Places (AIPP)	\$ 121,000		\$ 121,000
Beachfront Concession Initiatives	\$ 132,000		\$ 132,000
Beach Renourishment	\$ 1,575,000		\$ 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	\$ 25,000		\$ 25,000
<b>Total Special Revenue Funds</b>	<b>\$ 113,917,000</b>	<b>\$ 32,121,000</b>	<b>\$ 146,038,000</b>