



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 28, 2023

SUBJECT: **A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, ADOPTING THE FIRST AMENDMENT TO THE GENERAL FUND, ENTERPRISE FUNDS, INTERNAL SERVICE FUNDS, AND SPECIAL REVENUE FUNDS BUDGETS FOR FISCAL YEAR 2024 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 (FY) 2024 were adopted by the Mayor and City Commission on September 27, 2023, through Resolution No. 2023-32785.

### **GENERAL FUND AMENDMENT**

Based on the FY 2023 year-end projections for the General Fund, there are approximately \$4.0 million of encumbrances in the General Fund for FY 2023 goods and/or services that were procured, but not received, that are recommended to be carried forward into the respective FY 2024 operating budgets.

Similarly, it is recommended that appropriations of approximately \$8.3 million in the General Fund be carried forward into FY 2024 for projects that were originally budgeted in FY 2023 that have not been completed.

After accounting for the recommended carryforward encumbrances and appropriations from FY 2023 to FY 2024, the Administration is also recommending the following appropriations in FY 2024 based on the FY 2023 General Fund year-end projections:

- Donation to the American Friends of Magen David Adom, Inc., a not-for-profit, 501(c)(3) organization for the purchase of an ambulance to be used by Magen David Adom in Israel pursuant to Resolution No. 2023-32830 adopted by the City Commission – \$115,000

- Donation to Americans for Ben-gurion University, Inc., a not-for-profit, 501(C)(3), to support the well-being of the students, faculty, and staff at Ben-gurion University of the Negev pursuant to Resolution No. 2023-32830 adopted by the City Commission – \$10,000

For further details, refer to the accompanying agenda item “Adopting the Eighth Amendment to the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds for FY 2023.”

### **RESORT TAX FUND AMENDMENT**

There are \$559,800 of encumbrances in the Resort Tax budget for FY 2023 goods and/or services that were procured, but not received, that are recommended to be carried forward into the respective FY 2024 Resort Tax operating budgets.

It is also recommended that appropriations of \$449,200 in the Resort Tax Fund be carried forward into FY 2024 for projects that were originally budgeted in FY 2023 that have not been completed.

After accounting for the recommended carryforward encumbrances and appropriations from FY 2023 to FY 2024, the Administration is also recommending the following appropriations in FY 2024 based on the FY 2023 Resort Tax year-end projections:

- Purchase and installation of outdoor musical instrument fixtures as part of the Freenotes Harmony Park (\$48,980.63) and purchase and installation of a “Lincoln Road” welcome sign (\$29,644.35) based on the recommendation of the Finance and Economic Resiliency Committee at its October 16, 2023 meeting – \$79,000

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

There are approximately \$3.8 million of encumbrances in the Enterprise Funds, \$4.6 million of Internal Services Funds encumbrances, and \$2.0 million of Special Revenue Funds encumbrances (not including Resort Tax) for FY 2023 goods and/or services that were procured, but not received, that are recommended to be carried forward into the respective FY 2024 operating budgets.

It is also recommended that appropriations of approximately \$5.1 million in the Enterprise Funds, \$2.2 million in the Internal Services Funds, and \$5.5 million in the Special Revenue Funds (not including Resort Tax) be carried forward into FY 2024 for projects originally budgeted in FY 2023 that have not been completed.

### **CONCLUSION**

The Administration recommends that the Mayor and City Commission adopt the First Amendment to the General Fund, Enterprise Fund, Internal Service Fund, and Special Revenue Fund budgets for FY 2024 providing for the funding of encumbrances for good and services procured, but not yet received and expended at the end of FY 2023, projects that were budgeted in FY 2023, but not expended or encumbered at the end of FY 2023, as well as other appropriations noted above and further detailed in the attached Exhibit “A.”

ATH/JDG/TOS

**Exhibit "A"**

GENERAL FUND	FY 2024 Adopted Budget	Carryforward Encumbrances from FY 2023	Carryforward Appropriations from FY 2023	Other	FY 2024 Amended Budget
<b>REVENUES</b>					
<b>Operating Revenues</b>					
Ad Valorem Taxes	\$ 246,283,000				\$ 246,283,000
Ad Valorem- Capital Renewal & Repl.	\$ 2,170,000				\$ 2,170,000
Ad Valorem- Pay-As-You-Capital	\$ 4,436,000				\$ 4,436,000
Ad Valorem- Normandy Shores	\$ 316,000				\$ 316,000
Other Taxes	\$ 27,405,000				\$ 27,405,000
Licenses and Permits	\$ 20,971,000				\$ 20,971,000
Intergovernmental	\$ 14,227,000				\$ 14,227,000
Charges for Services	\$ 16,892,000				\$ 16,892,000
Fines & Forfeits	\$ 1,511,000				\$ 1,511,000
Interest Earnings	\$ 6,222,000				\$ 6,222,000
Rents & Leases	\$ 7,596,000				\$ 7,596,000
Miscellaneous	\$ 14,780,000				\$ 14,780,000
Resort Tax Contribution	\$ 46,107,000				\$ 46,107,000
Other Non-Operating Revenue	\$ 14,533,000				\$ 14,533,000
Use of General Fund Reserves/Prior Year Surplus	\$ 4,199,000	4,029,400	8,264,600	125,000	\$ 16,618,000
<b>Total General Fund</b>	<b>\$ 427,648,000</b>	<b>4,029,400</b>	<b>8,264,600</b>	<b>125,000</b>	<b>\$ 440,067,000</b>
	FY 2024 Adopted Budget	Carryforward Encumbrances from FY 2023	Carryforward Appropriations from FY 2023	Other	FY 2024 Amended Budget
<b>APPROPRIATIONS</b>					
<b>Department</b>					
Mayor and Commission	\$ 2,879,000				\$ 2,879,000
City Manager	\$ 4,411,000		94,000		\$ 4,505,000
Marketing and Communications	\$ 3,179,000		26,000		\$ 3,205,000
Office of Management and Budget	\$ 1,747,000		29,000		\$ 1,776,000
Finance	\$ 10,604,000	1,040,900	339,100		\$ 11,984,000
Procurement	\$ 3,200,000	20,400	45,600		\$ 3,266,000
Human Resources/Labor Relations	\$ 3,265,000		95,000		\$ 3,360,000
City Clerk	\$ 2,422,000	3,400	103,600		\$ 2,529,000
City Attorney	\$ 6,955,000		665,000		\$ 7,620,000
Housing & Community Services	\$ 4,794,000	15,900	602,100		\$ 5,412,000
Planning	\$ 5,754,000	101,800	382,200		\$ 6,238,000
Environment & Sustainability	\$ 2,074,000	900	550,100		\$ 2,625,000
Tourism and Culture	\$ 3,800,000				\$ 3,800,000
Economic Development	\$ 2,352,000		196,000		\$ 2,548,000
Code Compliance	\$ 7,360,000	32,000			\$ 7,392,000
Parks & Recreation (incl. Golf Courses)	\$ 46,699,000	357,300	302,700		\$ 47,359,000
Property Management General Fund	\$ 4,042,000	32,800	150,200		\$ 4,225,000
Public Works	\$ 16,921,000	345,300	412,700		\$ 17,679,000
Capital Improvement Projects	\$ 6,179,000	58,700	70,300		\$ 6,308,000
Police	\$ 145,004,000	1,009,700	800,300		\$ 146,814,000
Fire	\$ 115,108,000	387,800	971,200		\$ 116,467,000
Citywide (incl. Operating Contingency)	\$ 13,990,000	622,500	2,429,500	125,000	\$ 17,167,000
<b>Subtotal General Fund</b>	<b>\$ 412,739,000</b>	<b>4,029,400</b>	<b>8,264,600</b>	<b>125,000</b>	<b>\$ 425,158,000</b>
<b>TRANSFERS</b>					
Normandy Shores	\$ 316,000				\$ 316,000
Pay-As-You-Go Capital Fund	\$ 11,145,000				\$ 11,145,000
Info & Comm Technology Fund	\$ 300,000				\$ 300,000
Capital Reserve Fund	\$ 978,000				\$ 978,000
Capital Renewal & Replacement Fund	\$ 2,170,000				\$ 2,170,000
<b>Subtotal Transfers</b>	<b>\$ 14,909,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 14,909,000</b>
 <b>Total General Fund</b>	 <b>\$ 427,648,000</b>	 <b>4,029,400</b>	 <b>8,264,600</b>	 <b>125,000</b>	 <b>\$ 440,067,000</b>

**Exhibit "A"**

ENTERPRISE FUNDS	FY 2024 Adopted Budget	Carryforward Encumbrances from FY 2023	Carryforward Appropriations from FY 2023	Other	FY 2024 Amended Budget
<b>REVENUE/APPROPRIATIONS</b>					
Building	\$ 18,909,000	14,000			\$ 18,923,000
Convention Center	\$ 45,678,000	16,000			\$ 45,694,000
Water	\$ 44,184,000	696,100	3,030,900		\$ 47,911,000
Sewer	\$ 64,101,000	904,800	728,200		\$ 65,734,000
Stormwater	\$ 38,463,000	1,031,100	435,900		\$ 39,930,000
Sanitation	\$ 24,789,000	442,400	646,600		\$ 25,878,000
Parking	\$ 52,993,000	655,700	224,300		\$ 53,873,000
<b>Total Enterprise Funds</b>	<b>\$ 289,117,000</b>	<b>3,760,100</b>	<b>5,065,900</b>	<b>-</b>	<b>\$ 297,943,000</b>
<b>INTERNAL SERVICE FUNDS</b>					
	FY 2024 Adopted Budget	Carryforward Encumbrances from FY 2023	Carryforward Appropriations from FY 2023	Other	FY 2024 Amended Budget
<b>REVENUE/APPROPRIATIONS</b>					
Information Technology	\$ 19,895,000	1,163,200	491,800		\$ 21,550,000
Risk Management	\$ 26,740,000	10,000	120,000		\$ 26,870,000
Central Services	\$ 1,180,000	1,500	20,500		\$ 1,202,000
Office of Inspector General	\$ 1,724,000		442,000		\$ 2,166,000
Property Management	\$ 12,769,000	518,700	523,300		\$ 13,811,000
Fleet Management	\$ 19,952,000	2,889,200	588,800		\$ 23,430,000
Medical and Dental Insurance	\$ 49,842,000				\$ 49,842,000
<b>Total Internal Service Funds</b>	<b>\$ 132,102,000</b>	<b>4,582,600</b>	<b>2,186,400</b>	<b>-</b>	<b>\$ 138,871,000</b>
<b>SPECIAL REVENUE FUNDS</b>					
	FY 2024 Adopted Budget	Carryforward Encumbrances from FY 2023	Carryforward Appropriations from FY 2023	Other	FY 2024 Amended Budget
<b>REVENUE/APPROPRIATIONS</b>					
Education Compact	\$ 143,000	4,900	110,100		\$ 258,000
IT Technology Fund	\$ 300,000	60,800	462,200		\$ 823,000
Residential Housing	\$ 830,000		226,000		\$ 1,056,000
Sustainability	\$ 1,029,000	143,500	99,500		\$ 1,272,000
Tree Preservation Fund	\$ 341,000	120,000			\$ 461,000
Commemorative Tree Trust Fund	\$ 2,000				\$ 2,000
Resort Tax	\$ 117,834,000	559,800	449,200	79,000	\$ 118,922,000
Tourism and Hospitality Scholarships	\$ 35,000				\$ 35,000
Cultural Arts Council	\$ 1,950,000		68,000		\$ 2,018,000
Waste Haulers	\$ 110,000				\$ 110,000
Normandy Shores	\$ 316,000				\$ 316,000
Biscayne Point Special Taxing District	\$ 341,000				\$ 341,000
Allison Island Special Taxing District	\$ 324,000	25,000			\$ 349,000
Biscayne Beach Special Taxing District	\$ 244,000				\$ 244,000
5th & Alton Garage	\$ 926,000				\$ 926,000
7th Street Garage	\$ 2,891,000	69,200	200,800		\$ 3,161,000
Transportation Fund	\$ 12,290,000	1,429,400	2,065,600		\$ 15,785,000
People's Transportation Plan	\$ 5,316,000				\$ 5,316,000
Police Confiscation Fund - Federal	\$ 82,000				\$ 82,000
Police Confiscation Fund - State	\$ 55,000				\$ 55,000
Police Unclaimed Property	\$ 18,000				\$ 18,000
Police Crash Report Sales	\$ 89,000				\$ 89,000
Police Training Fund	\$ 29,000				\$ 29,000
Red Light Camera Fund	\$ 1,215,000				\$ 1,215,000
E-911 Fund	\$ 923,000				\$ 923,000
Art in Public Places (AIPP)	\$ 121,000		50,000		\$ 171,000
Beachfront Concession Initiatives	\$ 44,000		58,000		\$ 102,000
Beach Renourishment	\$ -	62,700	301,300		\$ 364,000
Resiliency Fund	\$ 666,000	59,700	1,693,300		\$ 2,419,000
Sustainability and Resiliency	\$ 88,000		121,000		\$ 209,000
Biscayne Bay Protection Trust Fund	\$ 38,000		6,000		\$ 44,000
Brick Paver Program	\$ 10,000				\$ 10,000
Adopt-A-Bench Program	\$ 20,000				\$ 20,000
Miami City Ballet	\$ 60,000				\$ 60,000
<b>Total Special Revenue Funds</b>	<b>\$ 148,680,000</b>	<b>2,535,000</b>	<b>5,911,000</b>	<b>79,000</b>	<b>\$ 157,205,000</b>