

RESOLUTION NO. _____

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

WHEREAS, the budgets for the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds for Fiscal Year (FY) 2023 were adopted by the Mayor and City Commission on September 28, 2022, through Resolution No. 2022-32334; and

WHEREAS, 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; and

WHEREAS, the Second 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 November 30, 2022, through Resolution No. 2022-32419; and

WHEREAS, the Third 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 February 1, 2023, through Resolution No. 2023-32481; and

WHEREAS, the Fourth 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 February 22, 2023, through Resolution No. 2023-32511; and

WHEREAS, the Fifth 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 March 27, 2023, through Resolution No. 2023-32546; and

WHEREAS, the Sixth 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 April 28, 2023, through Resolution No. 2023-32590; and

WHEREAS, the Seventh 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 June 28, 2023, through Resolution No. 2023-32667; and

WHEREAS, 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; and

WHEREAS, the FY 2023 projections as of year-end reflect that the Fire Department is projected to exceed its current amended FY 2023 budget due to additional personnel services expenditures associated with the collective bargaining agreements that were finalized during FY 2023; and

WHEREAS, as collective bargaining agreements had been negotiated but not yet approved when the FY 2023 budget was adopted, it is recommended that funding that was budgeted in FY 2023 in a centralized account in the General Fund Citywide Accounts budget to

offset the projected impact of the collective bargaining agreements be realigned within the FY 2023 General Fund budget to fund these additional personnel expenditures in the Fire Department budget; and

WHEREAS, it is also recommended that the FY 2023 General Fund budget be amended to appropriate approximately \$27.4 million of additional General Fund revenues collected in FY 2023 and projected department savings to be transferred to the Capital Pay-As-You-Go (PayGo) Fund (\$19.1 million) and Capital Reserve Fund (\$8.3 million) to fund critical renewal and replacement projects, key existing projects with budget gaps, and provide matching funds for projects that are eligible for potential grants; and

WHEREAS, pursuant to Resolution No. 2002-24764, when there exists an excess of General Fund revenues over expenditures, remaining funds after funding the increase in the City's reserve, should be deposited in the Capital Reserve Fund; and

WHEREAS, the Administration is recommending waiving this policy for FY 2023 since several initiatives previously approved by the City Commission are recommended to be funded using year-end FY 2023 surplus and capital transfers were appropriated to both the Capital PayGo Fund and the Capital Reserve Fund to provide additional flexibility for funding of capital projects; and

WHEREAS, after accounting for the proposed realignment of funds in the current FY 2023 General Fund and appropriation of additional General Fund revenues collected in FY 2023, the Administration recommends that the remaining preliminary FY 2023 General Fund surplus be allocated as set forth in this Resolution; and

WHEREAS, approximately \$4.0 million should be set aside for encumbrances from FY 2023 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 2024 operating budgets; and

WHEREAS, there are approximately \$8.3 million in projects in the General Fund that were budgeted in FY 2023 that have not yet been expended or encumbered, and the Administration is recommending that the foregoing amounts be carried forward and appropriated in the respective FY 2024 operating budgets; and

WHEREAS, \$8.1 million should be set aside to be added to the General Fund reserve to achieve the City's General Fund reserve target goal of 25%, or 3 months, of \$106.9 million based on the Adopted FY 2024 General Fund budget of \$427.6 million; and

WHEREAS, \$1.0 million should be set aside for a total of \$2.0 million for the Homeless Trust pursuant to the Memorandum of Understanding (MOU) adopted by the City Commission on September 13, 2023, through Resolution No. 2023-32780; and

WHEREAS, \$125,000 should be set-aside to fund one-time requests approved by the City Commission through Resolution No. 2023-32830 that are recommended by the Administration to be funded from FY 2023 surplus and budgeted in the FY 2024 General Fund budget; and

WHEREAS, the preliminary FY 2023 Resort Tax projections as of year-end reflect additional revenues collected above what was budgeted for FY 2023, of which approximately \$8.9 million is proposed to be appropriated in FY 2023; and

WHEREAS, after accounting for the proposed appropriation of additional Resort Tax revenues collected in FY 2023, the remaining projected FY 2023 Resort Tax operating surplus is recommended to be allocated as set forth in this Resolution; and

WHEREAS, \$559,800 should be set aside for encumbrances from FY 2023 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 2024 operating budgets; and

WHEREAS, there are \$449,200 in projects in the Resort Tax Fund that were budgeted in FY 2023 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 2024 operating budgets; and

WHEREAS, \$2.3 million should be set aside to be added to the Resort Tax reserve to achieve the City's 2% Resort Tax reserve target goal of 50%, or 6 months, of \$40.1 million based on the Adopted FY 2024 2% Resort Tax budget of \$80.2 million; and

WHEREAS, \$500,000 should be set-aside to fund one-time enhancements approved by the City Commission to be funded from FY 2023 Resort Tax surplus as part of the Adopted FY 2024 Resort Tax budget; and

WHEREAS, \$79,000 should be set-aside to fund one-time requests recommended by the Finance and Economic Resiliency Committee (FERC) at its October 16, 2023 meeting that are recommended by the Administration to be funded from FY 2023 Resort Tax surplus and budgeted in the FY 2024 Resort Tax budget; and

WHEREAS, this proposed budget amendment appropriates additional funding from a combination of available fund balance and additional revenues collected in FY 2023 in the Convention Center and Sanitation Enterprise Funds of \$6.0 million and \$741,000, respectively, as well as \$4.3 million in the Risk Management Internal Services Fund and \$426,000 in the Property Management Internal Services Fund for additional expenditures projected that were not budgeted and/or FY 2023 to FY 2024 carryforward requests recommended by the Administration; and

WHEREAS, there are a total of \$3.8 million of encumbrances in the Enterprise Funds, \$4.6 million of Internal Services Fund encumbrances, and \$2.0 million of Special Revenue Funds encumbrances (not including Resort Tax) from FY 2023 for goods or services that were procured in FY 2023, but not yet received and expended, which the Administration recommends be carried over to the respective FY 2024 operating budgets; and

WHEREAS, there are 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) recommended by the Administration to be carried forward into FY 2024 for projects originally budgeted in FY 2023 that have not been completed; and

WHEREAS, this proposed budget amendment appropriates additional funding in the Biscayne Beach and 5th & Alton Garage Special Revenue Funds of \$3,000 and \$83,000, respectively, for unforeseen expenditures incurred during FY 2023 that were not budgeted from a combination of available fund balance in each respective fund or contributions from other funds, if necessary; and

WHEREAS, this budget amendment also appropriates \$673,000 in the People's Transportation Plan (PTP) Special Revenue Fund and \$96,000 in the E-911 Special Revenue Fund in FY 2023 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; and

WHEREAS, to conclude, this budget amendment appropriates \$419,000 of short-term rental violations revenues collected to date to reimburse the City's Risk Management Fund for settlement payments and legal fees that were incurred that were associated with the Conti v. City of Miami Beach settlement agreement approved by the City Commission through Resolution No. 2022-32092.

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 28, 2023, the Mayor and City Commission hereby adopt the Eighth Amendment to the FY 2023 General Fund, Enterprise Funds, Internal Services Funds, and Special Revenue Funds budgets as set forth in this Resolution and in the attached Exhibit "A."

PASSED and ADOPTED this ____ day of _____, 2023.

ATTEST:

Dan Gelber, Mayor

Rafael E. Granado, City Clerk

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION



City Attorney *PAZ* 11-17-23
Date

Exhibit "A"

GENERAL FUND	FY 2023 Amended Budget	8th Budget Amendment	FY 2023 Revised Budget
REVENUES			
Operating Revenues			
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	\$ 26,660,000	2,500,000	\$ 29,160,000
Licenses and Permits	\$ 18,843,000	4,000,000	\$ 22,843,000
Intergovernmental	\$ 14,225,000		\$ 14,225,000
Charges for Services	\$ 15,681,000	2,000,000	\$ 17,681,000
Fines & Forfeits	\$ 1,264,000	750,000	\$ 2,014,000
Interest Earnings	\$ 5,577,000	3,000,000	\$ 8,577,000
Rents & Leases	\$ 7,067,000	750,000	\$ 7,817,000
Miscellaneous	\$ 15,753,000	6,000,000	\$ 21,753,000
Resort Tax Contribution	\$ 39,227,000	5,720,000	\$ 44,947,000
Other Non-Operating Revenue	\$ 13,905,000		\$ 13,905,000
Use of General Fund Reserves/Prior Year Surplus	\$ 16,239,000		\$ 16,239,000
Total General Fund	\$ 401,246,000	24,720,000	\$ 425,966,000
	FY 2023 Amended Budget	8th Budget Amendment	FY 2023 Revised Budget
APPROPRIATIONS			
Department			
Mayor and Commission	\$ 2,809,000		\$ 2,809,000
City Manager	\$ 4,290,000		\$ 4,290,000
Marketing and Communications	\$ 2,983,000		\$ 2,983,000
Office of Management and Budget	\$ 1,678,000		\$ 1,678,000
Org. Dev Performance Initiatives	\$ 3,356,000		\$ 3,356,000
Finance	\$ 8,042,000		\$ 8,042,000
Procurement	\$ 3,101,000		\$ 3,101,000
Human Resources/Labor Relations	\$ 3,124,000		\$ 3,124,000
City Clerk	\$ 2,081,000		\$ 2,081,000
City Attorney	\$ 7,654,000	(500,000)	\$ 7,154,000
Housing & Community Services	\$ 6,148,000	(500,000)	\$ 5,648,000
Planning	\$ 6,074,000		\$ 6,074,000
Environment & Sustainability	\$ 2,386,000		\$ 2,386,000
Tourism and Culture	\$ 3,661,000		\$ 3,661,000
Economic Development	\$ 2,993,000		\$ 2,993,000
Code Compliance	\$ 6,886,000		\$ 6,886,000
Parks & Recreation (incl. Golf Courses)	\$ 44,067,000	(500,000)	\$ 43,567,000
Property Management General Fund	\$ 3,848,000		\$ 3,848,000
Public Works	\$ 17,021,000	(500,000)	\$ 16,521,000
Capital Improvement Projects	\$ 6,003,000		\$ 6,003,000
Police	\$ 133,588,000	(683,000)	\$ 132,905,000
Fire	\$ 102,036,000	3,741,000	\$ 105,777,000
Citywide (incl. Operating Contingency)	\$ 19,817,000	(3,741,000)	\$ 16,076,000
Subtotal General Fund	\$ 393,646,000	(2,683,000)	\$ 390,963,000
TRANSFERS			
Normandy Shores	\$ 282,000		\$ 282,000
Pay-As-You-Go Capital Fund	\$ 3,974,000	19,096,000	\$ 23,070,000
Info & Comm Technology Fund	\$ 300,000		\$ 300,000
Capital Reserve Fund	\$ 1,100,000	8,307,000	\$ 9,407,000
Capital Renewal & Replacement	\$ 1,944,000		\$ 1,944,000
Subtotal Transfers	\$ 7,600,000	27,403,000	\$ 35,003,000
 Total General Fund	 \$ 401,246,000	 24,720,000	 \$ 425,966,000

Exhibit "A"

ENTERPRISE FUNDS	FY 2023 Amended Budget	8th Budget Amendment	FY 2023 Revised Budget
REVENUE/APPROPRIATIONS			
Building	\$ 18,090,000		\$ 18,090,000
Convention Center	\$ 29,607,000	5,977,000	\$ 35,584,000
Water	\$ 39,932,000		\$ 39,932,000
Sewer	\$ 59,180,000		\$ 59,180,000
Stormwater	\$ 36,030,000		\$ 36,030,000
Sanitation	\$ 24,821,000	741,000	\$ 25,562,000
Parking	\$ 47,458,000		\$ 47,458,000
Total Enterprise Funds	\$ 255,118,000	6,718,000	\$ 261,836,000

INTERNAL SERVICE FUNDS	FY 2023 Amended Budget	8th Budget Amendment	FY 2023 Revised Budget
REVENUE/APPROPRIATIONS			
Information Technology	\$ 20,694,000		\$ 20,694,000
Risk Management	\$ 26,162,000	4,310,000	\$ 30,472,000
Central Services	\$ 1,064,000		\$ 1,064,000
Office of Inspector General	\$ 2,180,000		\$ 2,180,000
Property Management	\$ 12,849,000	426,000	\$ 13,275,000
Fleet Management	\$ 24,928,000		\$ 24,928,000
Medical and Dental Insurance	\$ 46,159,000		\$ 46,159,000
Total Internal Service Funds	\$ 134,036,000	4,736,000	\$ 138,772,000

SPECIAL REVENUE FUNDS	FY 2023 Amended Budget	8th Budget Amendment	FY 2023 Revised Budget
REVENUE/APPROPRIATIONS			
Education Compact	\$ 155,000		\$ 155,000
IT Technology Fund	\$ 582,000		\$ 582,000
Residential Housing	\$ 1,129,000		\$ 1,129,000
Sustainability	\$ 1,082,000		\$ 1,082,000
Tree Preservation Fund	\$ 282,000		\$ 282,000
Commemorative Tree Trust Fund	\$ 4,000		\$ 4,000
Resort Tax	\$ 111,313,000	8,937,000	\$ 120,250,000
Tourism and Hospitality Scholarships	\$ 81,000		\$ 81,000
Cultural Arts Council	\$ 2,990,000		\$ 2,990,000
Waste Haulers	\$ 109,000		\$ 109,000
Normandy Shores	\$ 282,000		\$ 282,000
Biscayne Point Special Taxing District	\$ 230,000		\$ 230,000
Allison Island Special Taxing District	\$ 244,000		\$ 244,000
Biscayne Beach Special Taxing District	\$ 234,000	3,000	\$ 237,000
5th & Alton Garage	\$ 844,000	83,000	\$ 927,000
7th Street Garage	\$ 3,213,000		\$ 3,213,000
Transportation Fund	\$ 14,294,000		\$ 14,294,000
People's Transportation Plan	\$ 4,227,000	673,000	\$ 4,900,000
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	96,000	\$ 863,000
Art in Public Places (AIPP)	\$ 202,000		\$ 202,000
Beachfront Concession Initiatives	\$ 116,000		\$ 116,000
Beach Renourishment	\$ 1,564,000		\$ 1,564,000
Resiliency Fund	\$ 1,974,000		\$ 1,974,000
Sustainability and Resiliency	\$ 194,000		\$ 194,000
Biscayne Bay Protection Trust Fund	\$ 6,000		\$ 6,000
Adopt-A-Bench Program	\$ 20,000		\$ 20,000
Miami City Ballet	\$ 234,000		\$ 234,000
Short Term Rental Violations	\$ -	419,000	\$ 419,000
Total Special Revenue Funds	\$ 147,942,000	10,211,000	\$ 158,153,000