

**CITY OF MIRAMAR  
PROPOSED CITY COMMISSION AGENDA ITEM**

**First Reading Date:** November 5, 2025

**Second Reading Date:** November 17, 2025

**Presenter's Name and Title:** Yenevin Capote, Assistant Director, Management & Budget

**Prepared By:** Yenevin Capote, Assistant Director of Management & Budget

**Temp. Ord. Number:** #O1854

**Item Description:** (SECOND READING) Temp. Ord. No. 1854, APPROVING THE END-OF-YEAR AMENDMENT TO THE FISCAL YEAR 2025 OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

(Management & Budget Assistant Director Yenevin Capote)

Consent  Resolution  Ordinance  Quasi-Judicial  Public Hearing

**Instructions for the Office of the City Clerk:**

**Public Notice** – As Required by the Sec. \_\_\_\_\_ of the City Code and/or Sec. \_\_\_\_\_, Florida Statutes, public notice for this item was provided as follows: on \_\_\_\_\_, in an \_\_\_\_\_ ad in the \_\_\_\_\_; by the posting the property on \_\_\_\_\_ and/or by sending mailed notice to property owners within \_\_\_\_\_ feet of the property on \_\_\_\_\_. (Fill in all that apply)

**Special Voting Requirement** – As required by Sec. \_\_\_\_\_, of the City Code and/or Sec. \_\_\_\_\_ Florida Statutes, approval of this item requires a \_\_\_\_\_ (unanimous 4/5ths etc. vote of the City Commission.

**Fiscal Impact:** Yes  No

**REMARKS:** General Fund, Economic Development Fund, Public Safety Outside Services Fund, Debt Services Funds, Capital Grants Fund, Utility Fund and Stormwater Fun adjusted as provided in the Memo.

**Content:**

- Agenda Item Memo from the City Manager to City Commission
- Ordinance TO No. 1854
  - Exhibit A: GENERAL FUND (001)
  - Exhibit B: ECONOMIC DEVELOPMENT FUND (006)
  - Exhibit C: PUBLIC SAFETY OUTSIDE SERVICES FUND (145)
  - Exhibit D: AFFORDABLE HOUSING TRUST FUND (170)
  - Exhibit E: DEBT SERVICE FUND (201)
  - Exhibit F: DEBT SERVICE FUND (203)
  - Exhibit G: DEBT SERVICE FUND (206)

- **Exhibit H: PARK DEVELOPMENT FUND (387)**
- **Exhibit I: 2022 CIP LOAN FUND (394)**
- **Exhibit J: UTILITY FUND (410)**
- **Exhibit K: HEALTH INSURANCE FUND (501)**
- **Exhibit L: INFORMATION TECHNOLOGY FUND (504)**

# Business Impact Estimate

*This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City of Miramar's website by the time notice of the proposed ordinance is published.*

Proposed ordinance's title/reference: (SECOND READING) Temp. Ord. No. 1854, APPROVING THE END-OF-YEAR AMENDMENT TO THE FISCAL YEAR 2025 OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE. (Management & Budget Assistant Director Yenevin Capote)

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Miramar is of the view that a business impact estimate is not required by state law<sup>1</sup> for the proposed ordinance, but the City of Miramar is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- The proposed ordinance is required for compliance with Federal or State law or regulation;
- The proposed ordinance relates to the issuance or refinancing of debt;
- The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- The proposed ordinance is an emergency ordinance;
- The ordinance relates to procurement; or
- The proposed ordinance is enacted to implement the following:
  - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
  - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
  - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
  - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City of Miramar hereby publishes the following information:

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<sup>1</sup> See Section 166.041(4)(c), Florida Statutes.

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City of Miramar, if any:

- (a) An estimate of direct compliance costs that businesses may reasonably incur;
- (b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and
- (c) An estimate of the City of Miramar's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

4. Additional information the governing body deems useful (if any):

*[You may wish to include in this section the methodology or data used to prepare the Business Impact Estimate. For example: City of Miramar staff solicited comments from businesses in the City of Miramar as to the potential impact of the proposed ordinance by contacting the chamber of commerce, social media posting, direct mail or direct email, posting on City of Miramar's website, public workshop, etc. You may also wish to include efforts made to reduce the potential fiscal impact on businesses. You may also wish to state here that the proposed ordinance is a generally applicable ordinance that applies to all persons similarly situated (individuals as well as businesses) and, therefore, the proposed ordinance does not affect only businesses].*



**CITY OF MIRAMAR  
INTEROFFICE MEMORANDUM**

**TO:** Mayor, Vice Mayor and City Commissioners

**FROM:** Dr. Roy L. Virgin, City Manager

**BY:** Yenevin Capote, Assistant Director of Management & Budget

**DATE:** October 30, 2025

**RE:** SECOND READING of Temp. Ord. No. 1854, Final Budget Amendment of FY25 Operating and Capital Improvement Program Budgets.

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**RECOMMENDATION:** The City Manager recommends approval of Temp. Ord. No.1854, providing for the third and final budget amendment of the Fiscal Year 2025 Operating and Capital Improvement Program Budgets.

**ISSUE:** Pursuant to Florida Statutes Section 166.241(4), the City's final FY25 budget amendment must be adopted within 60 days following the end of the Fiscal Year. Budget amendments are required to adjust for unanticipated revenues and expenditures that have occurred since the adoption of the original budget. Due to the ongoing year-end closing process, this item is subject to change between first and second readings.

**BACKGROUND:** The following items are included in the final Fiscal Year 2025 budget amendment:

General Fund 001 – Exhibit A

Revenues \$0.00 adjustment)

- Capital Lease Proceeds: Decrease \$8,000,000 budget allocated in FY2025. Proceeds received in FY2024 and included in Fund Balance. Increase Appropriation of Fund Balance by the same amount of \$8,000,000 accordingly.

Expenses (\$0.00 Net adjustment)

- Human Resources: Increase \$397,800 primarily due to higher than anticipated personnel cost due to recent retirement and personnel changes including Lump Sum Payout, FICA/MICA, and pension.
- Legal: Increase \$158,100 due to higher than expected legal services.

- Financial Services: Increase \$75,500 due to higher than anticipated personnel cost (Lumo Sum Payout).
- Procurement: Increase \$13,900 due to higher than anticipated personnel cost (Lump Sum Payout).
- Fire Rescue: Increase \$1,272,700 due to higher than anticipated overtime cost.
- Public Works: Increase \$334,100 due to higher than anticipated overtime cost.
- Cultural Affairs: Increase \$405,900 due to higher than expected Theater Production and personnel cost.
- Debt Services: Decrease \$78,100 from saving in the 2017 radio lease principal & interest line item.
- Non-Departmental: Decrease \$2,739,800 from savings in emergency preparedness, professional services, and other operating expenses to reconcile departments that experienced higher than anticipated expenses in FY2025.
- Transfer: Increase \$81,800 transfer out to Public Safety Outside Services Fund (145) to account for higher than anticipated cost for special duty pay and Increase \$78,100 transfer out to Debt Services Fund 201 to account for higher than anticipated debt services cost and operating expenses.

#### Economic Development Fund 006 – Exhibit B

##### Revenues (-\$1,364,600 adjustment)

- Appropriation of Fund Balance: Decrease \$1,364,600 use of fund balance as unexpended operating costs, as shown below, will be funded in FY 2026 for ongoing economic development activities.

##### Expenses (-\$1,364,600 adjustment)

- Operating Expenses: Decrease \$1,364,600 in unexpended operating costs in the following line items as funds have been budgeted in FY 2026 to fund ongoing economic development activities.
  - Administrative Expenses: Decrease \$912,400 remaining balance.
  - Building Renovation: Decrease \$4,000 remaining balance.
  - Consulting Services: Decrease \$28,100 remaining balance.
  - Economic Incentive: Decrease \$253,000 remaining balance.
  - R&M Buildings: Decrease \$399,300 remaining balance
  - Appropriated Fund Balance: Increase \$232,200

#### Public Safety Outside Services Fund 145 – Exhibit C

##### Revenues (\$387,800 adjustment)

- Fire Special Details: Increase \$24,000 due to additional revenue received.
- PD Special Detail Administration Fees: Increase \$24,200 due to additional revenue received.
- Police Special Details: Increase \$257,800 due to additional revenue received.
- Transfer From General Fund: Increase \$81,800 to fund the overage in personnel services as shown below.

Expenses (\$387,800 adjustment)

- Personnel Services: Increase \$387,800 due to higher than anticipated costs for special duty pay and FICA/MICA related to Public Safety Outside Services.

Affordable Housing Fund 170 – Exhibit D

Revenue (\$3,000,000 adjustment)

- Decrease \$3,000,000 from developer contribution to reflect committed amount from Cleghorn Shoe Corporation & Sunbeam Development Corporation as per the executed agreement of \$5,000,000.

Expenses (\$3,000,000 adjustment)

- Decrease \$3,000,000 from grants to others to reflect committed amount from Cleghorn Shoe Corporation & Sunbeam Development Corporation as per the executed agreement of \$5,000,000.

Debt Services Fund 201 – Exhibit E

Revenues (\$78,100 adjustment)

- Transfer: Increase \$78,100 transfer from Fund 001 due to higher than anticipated debt services and operating cost.

Expenses (\$78,100 adjustment)

- Personnel Services: Increase \$387,800 due to higher than anticipated costs for special duty pay and FICA/MICA related to Public Safety Outside Services.

Debt Services Fund 203 – Exhibit F

Expenses (\$986,100 Transfer)

- Decrease -\$986,100 from Debt Services Fund 203 to reflect the refunding of the 2015 CIP Bonds, which were refinanced using proceeds from the Refunding Revenue Bonds, Series 2024 (Fund 206).
- Increase \$986,100 Transfer to Fund 206 Refunding Revenue Bond Series 2024

Debt Services Fund 206 – Exhibit G

Revenues (\$986,100 Transfer)

- Increase \$986,100 Transfer from Fund 203 due to refunding of the 2015 CIP Bonds with the Refunding revenue Bond Series 2024 Fund 206.

Expenses (\$986,100 Transfer)

- Increase \$986,100 Refunding Revenue Bond Series 2024.

#### Park Development Fund 387 – Exhibit H

##### Revenues (\$274,000 Adjustment)

- Increase \$274,000 appropriation fund balance to support the amphitheater noise reduction project.

##### Expenses (\$274,000 adjustment)

- Increase \$274,000 to support the construction of the amphitheater noise reduction project.

#### 2022 CIP Loan Fund 394 – Exhibit I

##### Expenses (\$0.00 Net adjustment)

- Decrease -\$23,200 transfer from the eastbound turn lane along Miramar parkway project to the amphitheater noise reduction project.
- Increase \$23,200 from the eastbound turn lane along Miramar parkway project to support the amphitheater noise reduction project.

#### Utility Fund 410 – Exhibit J

##### Revenues (\$3,771,920 adjustment)

- Increase a total of \$3,771,920 appropriation of fund balance to support the construction cost of the EWTP improvement project and the design cost for the regional biosolids solutions facility project.

##### Expenses (\$3,771,920 adjustment)

- Increase a total of \$271,920 to support the construction cost of the East Water Treatment Plant (EWTP) improvement project and a total of \$3,500,000 for the design cost for the regional biosolids solutions facility project.

#### Health Insurance 501 – Exhibit K

##### Revenues (\$933,000 adjustment)

- Increase \$933,000 appropriation of fund balance to reconcile higher than expected High-Deductible Health Plan (HDHP) claims.

##### Expenses (\$933,000 adjustment)

- Increase \$933,000 due to higher than expected HDHP claims.

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09/30/25  
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**CITY OF MIRAMAR  
MIRAMAR, FLORIDA**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF  
MIRAMAR, FLORIDA, APPROVING THE END-OF-YEAR AMENDMENT  
OF THE FISCAL YEAR 2025 OPERATING AND CAPITAL  
IMPROVEMENT PROGRAM BUDGET; AND PROVIDING FOR AN  
EFFECTIVE DATE.**

**WHEREAS**, based upon the periodic review and analysis of current budgetary commitments and obligations, the projected needs and requirements of the City and the recommendations of the City Manager, and with the concurrence of the Finance Director as to Accounting Principles, it is deemed necessary to adjust, amend, and implement the Fiscal Year 2025 Operating and Capital Improvement Program Budget; and

**WHEREAS**, the proposed amendment to the Fiscal Year 2025 Operating and Capital Improvement Program Budget is set forth in Exhibits "A" through "K", attached hereto and made a part hereof; and

**WHEREAS**, Section 2-203(a) of the City Code provides that "if during the fiscal year, revenues in excess of those estimated in the budget are available for appropriation, the City Commission may make supplemental appropriations for the year up to the amount of such excess"; and

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09/30/25  
00/00/00

**WHEREAS**, this Ordinance will provide funds for additional new projects and unanticipated expenses, as well as for projects that have been previously approved; and

**WHEREAS**, the City Manager and the Management and Budget Director recommend approval of this Ordinance, providing funds for additional new projects and unanticipated expenses, as well as for projects that have been previously approved; and

**WHEREAS**, the City Commission deems it to be in the best interest of the citizens and residents of the City of Miramar to approve the third amendment of the fiscal year 2025 operating and capital improvement budget.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA, AS FOLLOWS:**

**Section 1:** That the foregoing “**WHEREAS**” clauses are ratified and confirmed as being true and correct and are made a specific part of this Ordinance.

**Section 2:** That it approves the amendment of the Fiscal Year 2025 Operating and Capital Improvement Program Budget as set forth in Exhibits “A” through “K”, attached hereto and made a part hereof.

**Section 3:** If any clause, section, or other part or application of this Ordinance shall be held by any court of competent jurisdiction to be unconstitutional or invalid,

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00/00/00

such unconstitutional or invalid part or application shall be considered as eliminated and shall not affect the validity of the remaining portions or applications, which shall remain in full force and effect.

**Section 4:** That the appropriate City officials are authorized to do all things necessary and expedient to carry out the intent and purpose of this Ordinance.

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**Section 5:** That this Ordinance shall take effect immediately upon its adoption on second reading.

**PASSED FIRST READING:** \_\_\_\_\_

**PASSED AND ADOPTED ON SECOND READING:** \_\_\_\_\_

\_\_\_\_\_  
Mayor, Wayne M. Messam

\_\_\_\_\_  
Vice Mayor, Yvette Colbourne

ATTEST:

\_\_\_\_\_  
City Clerk, Denise A. Gibbs

I HEREBY CERTIFY that I have approved this ORDINANCE as to form:

\_\_\_\_\_  
City Attorney  
Austin Pamies Norris Weeks Powell, PLLC

<b><u>Requested by Administration</u></b>	<b><u>Voted</u></b>
Commissioner Maxwell B. Chambers	_____
Commissioner Avril Cherasard	_____
Commissioner Carson "Eddy" Edwards	_____
Vice Mayor Yvette Colbourne	_____
Mayor Wayne M. Messam	_____

Ord. No. \_\_\_\_\_

CITY OF MIRAMAR  
 EXHIBIT "A"  
 BUDGET REVISION  
 GENERAL FUND (001)

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
<b>SOURCE OF FUNDS</b>				
<b>MISCELLANEOUS REVENUE</b>				
MISCELLANEOUS REVENUE	CAPITAL LEASE PROCEEDS	001-30-000-000-000-	383100-	\$ (8,000,000)
	<b>TOTAL MISCELLANEOUS REVENUE</b>			<b>\$ (8,000,000)</b>
<b>APPROPRIATION OF FUND BALANCE</b>				
APPROPRIATION OF FUND BALANCE	APPROPRIATION OF FUND BALANCE	001-00-000-000-000-	399999-	\$ 8,000,000
	<b>TOTAL APPROPRIATION OF FUND BALANCE</b>			<b>\$ 8,000,000</b>
<b>TOTAL SOURCE OF FUNDS</b>				<b>\$ -</b>
<b>USE OF FUNDS</b>				
<b>HUMAN RESOURCES</b>				
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-06-100-513-000-	601200-	\$ 136,100
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-06-100-513-000-	601205-	70,500
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-06-060-513-000-	601205-	49,400
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-06-060-513-000-	601200-	32,000
PERSONNEL SERVICES	LONGEVITY PAY	001-06-060-513-000-	601220-	21,900
PERSONNEL SERVICES	PENSION-457	001-06-100-513-000-	602265-	18,900
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-06-064-513-000-	601200-	16,300
PERSONNEL SERVICES	BASIC LIFE	001-06-060-513-000-	602309-	2,600
PERSONNEL SERVICES	LONG-TERM DISABILITY	001-06-060-513-000-	602311-	300
PERSONNEL SERVICES	HDHP AETNA	001-06-060-513-000-	602312-	28,400
PERSONNEL SERVICES	HSA PAYFLEX	001-06-060-513-000-	602313-	6,100
PERSONNEL SERVICES	PENSION-SENIOR MGMT	001-06-060-513-000-	602235-	1,300
PERSONNEL SERVICES	PENSION-SENIOR MGMT	001-06-064-513-000-	602235-	200
PERSONNEL SERVICES	PENSION-SENIOR MGMT	001-06-100-513-000-	602235-	600
PERSONNEL SERVICES	FICA & MICA	001-06-100-513-000-	602100-	13,200
	<b>TOTAL HUMAN RESOURCES</b>			<b>\$ 397,800</b>
<b>LEGAL</b>				
OPERATING EXPENSE	LEGAL SVC-OFFICE OF THE CITY M	001-07-070-514-000-	603102-	21,700
OPERATING EXPENSE	LEGAL SVC-POLICE	001-07-070-514-000-	603107-	136,400
	<b>TOTAL LEGAL</b>			<b>\$ 158,100</b>
<b>FINANCIAL SERVICES</b>				
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-10-100-513-000-	601205-	\$ 75,500
	<b>TOTAL FINANCIAL SERVICES</b>			<b>\$ 75,500</b>
<b>PROCUREMENT</b>				
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-11-120-513-000-	601205-	\$ 13,900
	<b>TOTAL PROCUREMENT</b>			<b>\$ 13,900</b>
<b>FIRE-RESCUE</b>				
PERSONNEL SERVICES	OVERTIME-GENERAL	001-30-304-522-000-	601400-	\$ 709,200
PERSONNEL SERVICES	OVERTIME-GENERAL	001-30-307-526-000-	601400-	563,500
	<b>TOTAL FIRE-RESCUE</b>			<b>\$ 1,272,700</b>
<b>PUBLIC WORKS</b>				
PERSONNEL SERVICES	OVERTIME-GENERAL	001-50-501-519-000-	601400-	\$ 202,700
PERSONNEL SERVICES	OVERTIME-GENERAL	001-50-505-541-000-	601400-	\$ 71,000
PERSONNEL SERVICES	OVERTIME-GENERAL	001-50-509-519-000-	601400-	\$ 36,500
PERSONNEL SERVICES	OVERTIME-GENERAL	001-50-508-534-000-	601400-	\$ 9,200
PERSONNEL SERVICES	OVERTIME-GENERAL	001-50-100-539-000-	601400-	\$ 7,500
PERSONNEL SERVICES	OVERTIME-GENERAL	001-50-507-544-000-	601400-	\$ 7,200
	<b>TOTAL PUBLIC WORKS</b>			<b>\$ 334,100</b>

CITY OF MIRAMAR  
 EXHIBIT "A"  
 BUDGET REVISION  
 GENERAL FUND (001)

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
<b>CULTURAL AFFAIRS</b>				
OPERATING EXPENSE	THEATRE PRODUCTIONS	001-68-685-573-000-	604891-	\$ 155,100
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-68-683-573-000-	601200-	100,300
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-68-100-573-000-	601205-	47,600
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-68-683-573-000-	601205-	20,700
PERSONNEL SERVICES	OVERTIME-GENERAL	001-68-683-573-000-	601400-	14,700
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-68-684-579-000-	601200-	28,000
PERSONNEL SERVICES	OVERTIME-GENERAL	001-68-685-573-000-	601400-	37,200
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-68-685-573-000-	601205-	2,300
<b>TOTAL CULTURAL AFFAIRS</b>				<b>\$ 405,900</b>
<b>DEBT SERVICE</b>				
DEBT SERVICE	PRIN-2017 BOA M&P RADIO LSE	001-70-000-517-000-	607184-	\$ (78,100)
<b>TOTAL DEBT SERVICE</b>				<b>\$ (78,100)</b>
<b>NON-DEPARTMENTAL</b>				
OTHER USES	EMERGENCY PREPAREDNESS	001-90-000-519-000-	609980-93808	(880,000)
DEPARTMENTAL CAPITAL OUTLAY	MACHINERY & EQUIPMENT	001-90-000-519-000-	606400-	(306,800)
OPERATING EXPENSE	SOFTWARE LICENSE & MAINT	001-90-000-519-000-	603425-	(124,000)
OPERATING EXPENSE	CONSULTING SERVICES	001-90-000-519-000-	603192-	(55,600)
OPERATING EXPENSE	MARKETING & PROMOTIONS	001-90-000-519-000-	604889-93808	(50,000)
OPERATING EXPENSE	SPECIAL EVENTS-OTHER	001-90-000-519-000-	604890-	(99,100)
OPERATING EXPENSE	PROF SVCS-OTHER	001-90-000-519-000-	603190-	(352,100)
OPERATING EXPENSE	PROF SVCS-OTHER	001-90-000-519-000-	603190-21000	(105,500)
OPERATING EXPENSE	SPECIAL EVENTS-OTHER	001-90-000-519-000-	604890-19006	(43,800)
OPERATING EXPENSE	HURRICANE SUPPLIES	001-90-000-519-000-	605295-	(22,700)
OPERATING EXPENSE	SENIORS EMERG FUNDING ASSIST	001-90-000-519-000-	604679-	(100,000)
OPERATING EXPENSE	ADVOCACY	001-90-000-519-000-	604968-	(24,500)
OPERATING EXPENSE	WATER/SEWER AFFORDABILITY PROG	001-90-000-519-000-	604689-	(198,500)
OPERATING EXPENSE	JANITORIAL SVCS	001-90-000-519-000-	603401-93808	(15,000)
OPERATING EXPENSE	TRAVEL & TRAINING	001-90-000-519-000-	604001-	(10,100)
OPERATING EXPENSE	WATER/SEWER AFFORDABILITY PROG	001-90-000-519-000-	604689-	(198,500)
DEPARTMENTAL CAPITAL OUTLAY	SOFTWARE	001-90-000-519-000-	606471-	(33,400)
DEPARTMENTAL CAPITAL OUTLAY	SOFTWARE	001-90-000-519-000-	606471-93808	(28,600)
GRANTS & AIDS	SPONSORSHIPS	001-90-000-519-000-	608307-	(16,000)
OPERATING EXPENSE	EMPLOYEE AWARDS	001-90-000-519-000-	604950-	(15,600)
OPERATING EXPENSE	CONTINGENCY	001-90-000-519-000-	604998-21000	(12,900)
GRANTS & AIDS	GRANTS TO OTHERS	001-90-000-519-000-	608306-	(11,500)
OPERATING EXPENSE	P-CARD SERVICE FEES	001-90-000-519-000-	604902-	(10,000)
OPERATING EXPENSE	BANK SVC CHARGES	001-90-000-519-000-	604905-	(7,500)
DEPARTMENTAL CAPITAL OUTLAY	FURNITURE & FIXTURES	001-90-000-519-000-	606405-	(7,100)
OPERATING EXPENSE	PROF SVCS-OTHER	001-90-000-519-000-	603190-93806	(6,800)
OPERATING EXPENSE	SUBSCRIPTIONS & MEMBERSHIPS	001-90-000-519-000-	605410-	(4,200)
<b>TOTAL NON-DEPARTMENTAL</b>				<b>\$ (2,739,800)</b>
<b>TRANSFERS</b>				
TRANSFERS	TRANSFER OUT TO FUND (145)	001-90-000-581-000-	691145-	\$ 81,800
TRANSFERS	TRANSFER OUT TO FUND (201)	001-70-000-581-000-	691201-	\$ 78,100
<b>TOTAL TRANSFERS</b>				<b>\$ 159,900</b>
<b>TOTAL USE OF FUNDS</b>				<b>\$ -</b>

**Exhibit B**

**CITY OF MIRAMAR  
EXHIBIT "B"  
BUDGET REVISION  
ECONOMIC DEVELOPMENT FUND (006)**

<b>REVENUE/EXPENSE TYPE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET LINE ITEM</b>	<b>BUDGET CODE NO.</b>	<b>AMOUNT</b>
<b>SOURCE OF FUNDS</b>				
APPROPRIATION OF FUND BALANCE	APPROPRIATION OF FUND BALANCE	006-00-000-000-000-	399999-	\$ (1,364,600)
<b>TOTAL SOURCE OF FUNDS</b>				<b>\$ (1,364,600)</b>
<b>USE OF FUNDS</b>				
<b><u>ECONOMIC DEVELOPMENT &amp; HOUSING</u></b>				
OPERATING EXPENSE	CONSULTING SVCS	006-43-432-552-000-	603192-53033	\$ (28,100)
OPERATING EXPENSE	R&M BUILDINGS	006-43-432-552-000-	604620-53033	(399,300)
OPERATING EXPENSE	ADMINISTRATIVE EXPENSE	006-43-432-552-000-	604916-53033	(912,400)
DEPARTMENTAL CAPITAL OUTLAY	BUILDING RENOVATION	006-43-432-552-000-	606210-53033	(4,000)
GRANTS & AIDS	ECONOMIC INCENTIVE	006-43-432-552-000-	608250-04301	(50,000)
GRANTS & AIDS	ECONOMIC INCENTIVE	006-43-432-552-000-	608250-04303	(203,000)
<b>TOTAL ECONOMIC DEVELOPMENT &amp; HOUSING</b>				<b>\$ (1,596,800)</b>
<b><u>APPROPRIATED FUND BALANCE</u></b>				
APPROPRIATED FUND BALANCE	APPROPRIATED FUND BALANCE	006-90-000-519-000-	609990-	\$ 232,200
<b>TOTAL APPROPRIATED FUND BALANCE</b>				<b>\$ 232,200</b>
<b>TOTAL USE OF FUNDS</b>				<b>\$ (1,364,600)</b>

CITY OF MIRAMAR  
EXHIBIT "C"  
BUDGET REVISION  
PUBLIC SAFETY OUTSIDE SERVICES FUND (145)

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
<b>SOURCE OF FUNDS</b>				
CHARGES FOR SERVICES	FIRE SPECIAL DETAILS	145-00-000-000-000-	342200-	24,000
CHARGES FOR SERVICES	PD SPECIAL DETAIL ADMIN FEE	145-00-000-000-000-	342150-	24,200
CHARGES FOR SERVICES	POLICE SPECIAL DETAILS	145-00-000-000-000-	342140-	257,800
TRANSFERS	TRANSFER IN FROM GF	145-00-000-000-000-	381001-	81,800
<b>TOTAL SOURCE OF FUNDS</b>				<b>\$ 387,800</b>
<b>USE OF FUNDS</b>				
<b><u>PERSONNEL EXPENSE</u></b>				
PERSONNEL SERVICES	SPECIAL DUTY PAY	145-20-000-521-000-	601310-	\$ 366,300
PERSONNEL SERVICES	FICA & MICA	145-20-000-521-000-	602100-	25,000
PERSONNEL SERVICES	SPECIAL DUTY PAY	145-30-000-529-000-	601310-03005	(3,500)
<b>TOTAL PERSONNEL</b>				<b>\$ 387,800</b>
<b>TOTAL USE OF FUNDS</b>				<b>\$ 387,800</b>

**CITY OF MIRAMAR  
EXHIBIT "D"  
BUDGET REVISION**

**AFFORDABLE HOUSING TRUST FUND (170)**

<b>REVENUE/EXPENSE TYPE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET LINE ITEM</b>	<b>BUDGET CODE NO.</b>	<b>AMOUNT</b>
	<b>SOURCE OF FUNDS</b>			
MISCELLANEOUS REVENUE	DEVELOPER CONTRIB/DONATIONS	170-00-000-000-000-	366202-	(3,000,000)
	<b>TOTAL SOURCE OF FUNDS</b>			<b>\$ (3,000,000)</b>
	<b>USE OF FUNDS</b>			
<b>NON-DEPARTMENTAL</b>				
GRANTS & AIDS	GRANTS TO OTHERS	170-43-000-554-000-	608306-	\$ (3,000,000)
	<b>TOTAL NON-DEPARTMENTAL</b>			<b>\$ (3,000,000)</b>
	<b>TOTAL USE OF FUNDS</b>			<b>\$ (3,000,000)</b>

**CITY OF MIRAMAR  
EXHIBIT "E"  
BUDGET REVISION**

**DEBT SERVICE FUND (201)**

<b>REVENUE/EXPENSE TYPE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET LINE ITEM</b>	<b>BUDGET CODE NO.</b>	<b>AMOUNT</b>
<b>SOURCE OF FUNDS</b>				
TRANSFERS	TRFR FR GENERAL FUND	201-00-000-000-000-	381001-	\$ 78,100
<b>TOTAL SOURCE OF FUNDS</b>				<b>\$ 78,100</b>
<b>USE OF FUNDS</b>				
<b>DEBT SERVICE</b>				
DEBT SERVICE	PMT TO FUND BOND ESCROW AGENT	201-70-000-517-000-	607142-	\$ 55,000
DEBT SERVICE	INT-SPEC.OBL.REVNOTE2019TAXABL	201-70-000-517-000-	607242-	22,500
<b>TOTAL DEBT SERVICE</b>				<b>\$ 77,500</b>
<b>OPERATING EPENSE</b>				
OPERATING EXPENSE	BANK SVC CHARGES	201-70-000-517-000-	604905-	\$ 600
<b>TOTAL OPERATING EXPENSE</b>				<b>\$ 600</b>
<b>TOTAL USE OF FUNDS</b>				<b>\$ 78,100</b>

CITY OF MIRAMAR

EXHIBIT "D"

EXHIBIT "F"

BUDGET REVISION

CAPITAL IMPROVEMENT REVENUE BONDS 2015 FUND (203)

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
<b>USE OF FUNDS</b>				
<b><u>DEBT SERVICE</u></b>				
DEBT SERVICE	INT-15 CAP IMP REV BOND	203-70-000-517-000-	607231-	\$ (984,300)
DEBT SERVICE	ADMIN COSTS	203-70-000-517-000-	607322-	\$ (1,800)
		<b>TOTAL TRANSFERS</b>		<b>\$ (986,100)</b>
<b><u>TRANSFERS</u></b>				
TRANSFERS	TRF TO 2024 SPEC OB REF REV BD	203-00-000-581-000-	691206-	\$ 986,100
		<b>TOTAL TRANSFERS</b>		<b>\$ 986,100</b>
<b>TOTAL USE OF FUNDS</b>				<b>\$ -</b>

CITY OF MIRAMAR

EXHIBIT "E"

EXHIBIT "G"

BUDGET REVISION

SPECIAL OBLIGATION REFUNDING BOND 2024 FUND (206)

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
	<b>SOURCE OF FUNDS</b>			
TRANSFER	TRF FR CAP IMPR REV BDS 2015	206-00-000-000-000-	381203-	\$ 986,100
	<b>TOTAL SOURCE OF FUNDS</b>			<b>\$ 986,100</b>
	<b>USE OF FUNDS</b>			
<u>DEBT SERVICE</u>				
DEBT SERVICE	INT-2024 S.O. REF REV BONDS	206-70-000-517-000-	607255-	\$ 986,100
	<b>TOTAL TRANSFERS</b>			<b>\$ 986,100</b>
	<b>TOTAL USE OF FUNDS</b>			<b>\$ 986,100</b>

CITY OF MIRAMAR  
 EXHIBIT "H"  
 BUDGET REVISION

**PARK DEVELOPMENT FUND (387)**

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
<b>SOURCE OF FUNDS</b>				
APPROPRIATION OF FUND BALANCE	APPROPRIATION OF FUND BALANCE	387-00-000-000-000-	399999-	\$ 274,000
<b>TOTAL SOURCE OF FUNDS</b>				<b>\$ 274,000</b>
<b>USE OF FUNDS</b>				
<b>CAPITAL IMPROVEMENT PROGRAM</b>				
<b><u>Amphitheater Noise Reduction</u></b>				
CIP	CIP-CONSTRUCTION	387-55-800-572-000-	606510-51044	\$ 274,000
<b>TOTAL OPERATING EXPENSE</b>				<b>\$ 274,000</b>
<b>TOTAL USE OF FUNDS</b>				<b>\$ 274,000</b>

CITY OF MIRAMAR  
 EXHIBIT "I"  
 BUDGET REVISION

**2022 CIP LOAN FUND (394)**

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
<b>USE OF FUNDS</b>				
<b>CAPITAL IMPROVEMENT PROGRAM</b>				
<b>Eastbound Turn Ln Along Miramar Parkway</b>				
CIP	CIP-CONSTRUCTION	394-55-800-541-000-	606510-52096	\$ (23,200)
	<b>TOTAL EASTBOUND TURN LN</b>			<b>\$ (23,200)</b>
<b>Amphitheater Noise Reduction</b>				
CIP	CIP-CONSTRUCTION	394-55-800-572-000-	606510-51044	23,200
	<b>TOTAL AMPHITHEATER NOISE REDUCTION</b>			<b>\$ 23,200</b>
	<b>TOTAL USE OF FUNDS</b>			<b>\$ -</b>

CITY OF MIRAMAR  
 EXHIBIT "J"  
 BUDGET REVISION  
 UTILITY FUND (410)

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
<b>SOURCE OF FUNDS</b>				
APPROPRIATION OF FUND BALANCE	APPROPRIATION OF FUND BALANCE	410-00-000-000-000-	399999-	\$ 3,771,920
<b>TOTAL SOURCE OF FUNDS</b>				<b>\$ 3,771,920</b>
<b>USE OF FUNDS</b>				
<b>CAPITAL IMPROVEMENT PROGRAM</b>				
<b><u>EWTP Improvements</u></b>				
CIP	CIP-CONSTRUCTION	410-55-800-533-000-	606510-52117	\$ 221,920
CIP	CIP-PLAN/DESIGN/ENG	410-55-800-533-000-	606502-52117	50,000
				<b>\$ 271,920</b>
<b><u>Regional Biosolids Maintenance Facility</u></b>				
CIP	CIP-PLAN/DESIGN/ENG	410-55-800-535-000-	606502-53041	3,500,000
<b>TOTAL OPERATING EXPENSE</b>				<b>\$ 3,500,000</b>
<b>TOTAL USE OF FUNDS</b>				<b>\$ 3,771,920</b>

**CITY OF MIRAMAR  
EXHIBIT "K"  
BUDGET REVISION**

**HEALTH INSURANCE FUND (501)**

<b>REVENUE/EXPENSE TYPE</b>	<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET LINE ITEM</b>	<b>BUDGET CODE NO.</b>	<b>AMOUNT</b>
<b>SOURCE OF FUNDS</b>				
APPROPRIATION OF FUND BALANCE	APPROPRIATION OF FUND BALANCE	501-00-000-000-000-	399999-	\$ 933,000
<b>TOTAL SOURCE OF FUNDS</b>				<b>\$ 933,000</b>
<b>USE OF FUNDS</b>				
<b>PERSONNEL SERVICES</b>				
OPERATING EXPENSE	HDHP CLAIMS	501-90-000-519-000-	604947-	\$ 933,000
<b>TOTAL PERSONNEL SERVICES</b>				<b>\$ 933,000</b>
<b>TOTAL USE OF FUNDS</b>				<b>\$ 933,000</b>