CITY OF MIRAMAR
PROPOSED CITY COMMISSION AGENDA ITEM

Meeting Date: September 15, 2025

Second Reading Date: September 29, 2025

Presenter's Name and Title: Rafael Sanmiguel, Management and Budget Director

Prepared by: Kelly Cabrera-Acosta, Senior Budget Analyst

Temp. Ord. Number: 1851

Item Description: First Reading Temp. Ord. No. 1851 ADOPTING THE TENTATIVE OPERATING AND CAPITAL IMPROVEMENT PROGRAM AS THE CITY OF MIRAMAR'S FINAL BUDGET FOR FISCAL YEAR 2026, ALLOCATING, APPROPRIATING, AND AUTHORIZING EXPENDITURES IN ACCORDANCE WITH AND FOR THE PURPOSES STATED IN SAID BUDGET, EXCEPTING CERTAIN APPROPRIATIONS AND EXPENDITURES FROM REQUIRING FURTHER CITY COMMISSION ACTION; AUTHORIZING BUDGETARY CONTROL BY DEPARTMENT TOTAL FOR ALL APPROPRIATIONS; PROVIDING FOR THE AUTHORIZATION OF ALL BUDGETED EMPLOYMENT POSITIONS; PROVIDING FOR THE CREATION OF BALANCED REVENUE AND EXPENDITURE ACCOUNTS FOR RECEIPT OF MONIES BY GIFT, GRANT, OR OTHERWISE, AND THE MANAGEMENT AND DISBURSEMENT THEREOF; PROVIDING THAT THE BUDGET HEREBY ADOPTED MAY BE ADJUSTED OR MODIFIED BY ORDINANCE; PROVIDING FOR THE AUTHORIZATION TO LAPSE ALL ENCUMBRANCES OUTSTANDING ON SEPTEMBER 30, 2025; PROVIDING AUTHORIZATION TO RE-APPROPRIATE LAPSED CAPITAL OUTLAY AND CAPITAL IMPROVEMENT ENCUMBRANCES IN THE 2026 FISCAL YEAR. (Management & Budget Director Rafael Sanmiguel)

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 a ______ 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: Provides budgeted revenues and expenditures for all funds.

Content:

- **Agenda Item Memo from the City Manager to City Commission**
- **Ordinance TO O1851**
- **Exhibit 1: FY 2026 Budget Summary**

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: (First Reading) Temp. Ord. No. O1851, ADOPTING THE TENTATIVE OPERATING AND CAPITAL IMPROVEMENT PROGRAM AS THE CITY OF MIRAMAR'S FINAL BUDGET FOR FISCAL YEAR 2026, ALLOCATING, APPROPRIATING, AND AUTHORIZING EXPENDITURES IN ACCORDANCE WITH AND FOR THE PURPOSES STATED IN SAID BUDGET, EXCEPTING CERTAIN APPROPRIATIONS AND EXPENDITURES FROM REQUIRING FURTHER CITY COMMISSION ACTION; AUTHORIZING BUDGETARY CONTROL BY DEPARTMENT TOTAL FOR ALL APPROPRIATIONS; PROVIDING FOR THE AUTHORIZATION OF ALL BUDGETED EMPLOYMENT POSITIONS; PROVIDING FOR THE CREATION OF BALANCED REVENUE AND EXPENDITURE ACCOUNTS FOR RECEIPT OF MONIES BY GIFT, GRANT, OR OTHERWISE, AND THE MANAGEMENT AND DISBURSEMENT THEREOF; PROVIDING THAT THE BUDGET HEREBY ADOPTED MAY BE ADJUSTED OR MODIFIED BY ORDINANCE; PROVIDING FOR THE AUTHORIZATION TO LAPSE ALL ENCUMBRANCES OUTSTANDING ON SEPTEMBER 30, 2025; PROVIDING AUTHORIZATION TO RE-APPROPRIATE LAPSED CAPITAL OUTLAY AND CAPITAL IMPROVEMENT ENCUMBRANCES IN THE 2026 FISCAL YEAR. (Management & Budget Director Rafael Sanmiguel)

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[1] 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;

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[1] See Section 166.041(4)(c), Florida Statutes.

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:

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*).

MIRAMAR
BEAUTY AND PROGRESS
EST 1955

CITY OF MIRAMAR
INTEROFFICE MEMORANDUM

TO: Mayor, Vice Mayor, & City Commissioners

FROM: Dr. Roy L. Virgin, City Manager

BY: Rafael Sanmiguel, Management and Budget Director

DATE: September 10, 2025

RE: FIRST READING of Temp. Ord. No. 1851 adopting the Operating and Capital Improvement Program Budget for Fiscal Year 2026

RECOMMENDATION: The City Manager recommends approval of Temp. Ord. No. 1851, adopting the Operating and Capital Improvement Program Budget for Fiscal Year 2026 ("FY 2026").

ISSUE: This Ordinance adopts the Operating and Capital Improvement Program Budget for FY 2026.

BACKGROUND: In accordance with Chapter 200.065, Florida Statutes, a taxing authority is required to adopt a final budget by a Resolution or Ordinance. The adoption of the budget and the millage levy Resolution or Ordinance shall be approved by separate votes.

DISCUSSION: The FY 2026 Tentative Budget is a product of months' worth of work from all departments. Starting in February of this year, with the help and support of the Management and Budget Department, all departments analyzed their current budget levels, operations, staffing levels, upcoming mandates and service gaps. Budget submissions were analyzed and presented to each respective Assistant City Manager for analysis and approval. A budget workshop was held on June 26, 2025 to present the current challenges and potential future solutions; and a budget hearing was held on July 9, 2025, where the FY 2026 Proposed Budget was presented. The budget is a responsible and sustainable budget that ensures the City's continued operations without any impact to the high levels of service that the citizens have come to expect without any increases to the millage rate or the fire fee.

ANALYSIS: The FY 2026 total combined tentative budget for all funds is $422,666,342. This represents a decrease of $23,604,265, or -5.3% below last year's adopted budget:

Summary of All Funds

Fund		FY 2025 Budget		FY 2026 Budget		$ Amt. Increase/ (Decrease)	% Change
General Fund	$	245,510,578	$	241,234,112	$	(4,276,466)	-1.7%
Billboard Revenue (Sub-Fund)		1,325,100		1,325,100		—	—%
Economic Development (Sub-Fund)		2,165,600		431,600		(1,734,000)	-80.1%
Special Revenue Funds		11,336,930		3,312,430		(8,024,500)	-70.8%
Debt Service Funds		12,057,000		11,447,000		(610,000)	-5.1%
Capital Projects Funds		14,397,737		15,219,000		821,263	5.7%
Enterprise Funds		94,735,662		80,989,200		(13,746,462)	-14.5%
Other Enterprise Funds		11,690,800		15,962,500		4,271,700	36.5%
Internal Service Funds		53,051,200		52,745,400		(305,800)	-0.6%
Sub-total		446,270,607		422,666,342		(23,604,265)	-5.3%
Less Internal Svcs Funds & Transfers		(76,765,707)		(75,003,000)		1,762,707	-2.3%
Total All Funds	**$**	**369,504,900**	**$**	**347,663,342**	**$**	**(21,841,558)**	**-5.9%**

The following table illustrates the different sources and uses of funds per category:

Sources		FY 2025 Budget		FY 2026 Budget		$ Amt Increase/ (Decrease)	% Change	% of Budget
General Taxes	$	129,922,400	$	136,933,600	$	7,011,200	5.4%	39.4%
Permits, Fees, Special Assessment		58,891,890		66,816,350		7,924,460	13.5%	19.2%
Intergovernmental Revenue		26,630,530		25,623,355		(1,007,175)	-3.8%	7.4%
Charges for Services		100,760,628		107,417,381		6,656,753	6.6%	30.9%
Fines & Forfeitures		534,900		651,500		116,600	21.8%	0.2%
Miscellaneous Revenue		26,941,590		9,720,156		(17,221,434)	-63.9%	2.8%
Appropriation of Fund Balance		25,822,962		501,000		(25,321,962)	-98.1%	0.1%
Total	**$**	**369,504,900**	**$**	**347,663,342**	**$**	**(21,841,558)**	**-5.9%**	**100.0%**
Uses								
Personnel Services	$	185,859,823	$	198,459,157	$	12,599,334	6.8%	57.1%
Operating Expense		86,794,341		88,063,351		1,269,010	1.5%	25.3%
Capital Outlay		16,757,855		8,456,200		(8,301,655)	-49.5%	2.4%
Grants & Aids		8,996,500		651,450		(8,345,050)	-92.8%	0.2%
Capital Improvement Program		45,023,921		—		(45,023,921)	-100.0%	—%
Depreciation		—		—		—	—%	—%
Debt Service		21,131,200		20,807,500		(323,700)	-1.5%	6.0%
Reserves		3,007,860		30,217,284		27,209,424	904.6%	8.7%
Other Uses		1,933,400		1,008,400		(925,000)	-47.8%	0.3%
Total	**$**	**369,504,900**	**$**	**347,663,342**	**$**	**(21,841,558)**	**-5.9%**	**100.0%**

Temp. Ord. No. 1851
7/29/25
9/5/25

CITY OF MIRAMAR
MIRAMAR, FLORIDA

ORDINANCE NO. _______

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA, ADOPTING THE TENTATIVE OPERATING AND CAPITAL IMPROVEMENT PROGRAM AS THE CITY OF MIRAMAR'S FINAL BUDGET FOR FISCAL YEAR 2026, ALLOCATING, APPROPRIATING, AND AUTHORIZING EXPENDITURES IN ACCORDANCE WITH AND FOR THE PURPOSES STATED IN SAID BUDGET, EXCEPTING CERTAIN APPROPRIATIONS AND EXPENDITURES FROM REQUIRING FURTHER CITY COMMISSION ACTION; AUTHORIZING BUDGETARY CONTROL BY DEPARTMENT TOTAL FOR ALL APPROPRIATIONS; PROVIDING FOR THE AUTHORIZATION OF ALL BUDGETED EMPLOYMENT POSITIONS; PROVIDING FOR THE CREATION OF BALANCED REVENUE AND EXPENDITURE ACCOUNTS FOR RECEIPT OF MONIES BY GIFT, GRANT, OR OTHERWISE, AND THE MANAGEMENT AND DISBURSEMENT THEREOF; PROVIDING THAT THE BUDGET HEREBY ADOPTED MAY BE ADJUSTED OR MODIFIED BY ORDINANCE; PROVIDING FOR THE AUTHORIZATION TO LAPSE ALL ENCUMBRANCES OUTSTANDING ON SEPTEMBER 30, 2025; PROVIDING AUTHORIZATION TO RE-APPROPRIATE LAPSED CAPITAL OUTLAY AND CAPITAL IMPROVEMENT ENCUMBRANCES IN THE 2026 FISCAL YEAR; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 200.065, Florida Statutes, requires a taxing authority to adopt a final budget by a Resolution or Ordinance; and

WHEREAS, the Fiscal Year 2026 Operating Budget estimate of ad valorem tax revenues and other sources of revenues and the requirement for expenditures and other uses of all City Operating Funds by Departments, Divisions and Offices has been prepared by the City Manager and submitted to the City Commission, all as required by Section 2-202 of the City Code; and

WHEREAS, pursuant to law, the City Commission has conducted public workshop meetings as well as public hearings to review said budgets and to consider the recommendations of the citizenry relative to the adoption of said budgets; and

WHEREAS, pursuant to said meetings and public hearings and after consideration of the recommendations of its citizenry, the City Commission has finalized its annual operating budgets and adopted a Capital Improvement Program (C.I.P.) for Fiscal Year 2026 that is, October 1, 2025 through September 30, 2026; and

WHEREAS, the FY 2026 Budget is a responsible and sustainable budget that ensures the City’s continued operations without any impact to the high levels of service that the Miramar’s residents have come to expect; and

WHEREAS, the City Commission acknowledges that said finalized budgets reflect expenses and revenues by fund per Exhibit 1; and

WHEREAS, all public notice and hearings required by Chapter 200.65, Florida Statutes have occurred.

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

Section 1: That the tentative Fiscal Year 2026 (“FY 2026”) Operating and Capital Improvement Program Budget, approved by the City Commission on September 15, 2025, is established, and adopted as the City of Miramar’s final budget for the 2026 Fiscal Year.

Section 2: That the budget may be amended or adjusted by a motion approved by a majority vote of the City Commission at the public hearing in accordance with State Statutes.

Section 3: Subject to the adjustment and/or amendment process authorized in Section 2, amounts allocated in said budget for expenditure effective October 1, 2025 are authorized in accordance with the purposes as set forth in said budget, except that no funds shall be deemed authorized for expenditure in those instances where specific and additional City Commission action and authorization is required as provided in Chapter 2, Article VI, Division 1 of the Miramar City Code, as well as other applicable law.

Section 4: That the FY 2026 Operating and Capital Improvement Program Budget establishes limitations on expenditures by department total, said limitation meaning that the total sum allocated to each department for operating expenses may not be increased or decreased without specific authorization by a duly enacted Ordinance effecting such amendment or transfer.

However, specific line item amounts may be exceeded so long as excesses exist in other line items within said department budget. When such excess expenditures occur, the City Manager or designee is authorized to transfer such unencumbered appropriations from one line item to another to balance the deficiency.

Section 5: That the amounts allocated to Capital Improvement Program projects are specific authorizations for each project and may be expended only for that specific purpose. The amount allocated to each project may not be exceeded, increased, or decreased, or funds transferred to or from projects without specific City Commission authorization by a duly enacted Ordinance effecting such amendment or transfer.

Section 6: That the "Program Revenues, Expenditures & Position Summary" included within each department budget and supporting documents not included in the budget enumerates all authorized budgeted positions. All personnel filling said authorized positions shall be paid pursuant to and in accordance with the City of Miramar's Comprehensive Pay Plan or Collective Bargaining Agreements in effect at any given time for said position.

Section 7: That when the City of Miramar receives monies from any source, be it private or governmental, by grant, gift, or otherwise, to which there is attached, as a condition of acceptance, any limitation regarding the use or expenditure of the monies received, the funds so received will be established in the Operating Budget upon acceptance of the grant, gift, or otherwise by the City Commission, but said monies shall only be disbursed and applied toward the purposes for which the funds were received. To ensure the integrity of the Operating Budget and the integrity of the monies received by the City under grants or gifts, all monies received as contemplated above must, upon receipt, be segregated and accounted for based upon generally accepted accounting principles and placed into separate revenue and expenditure accounts established to properly account for all such funds and expenditures. Any money drawn from the established expenditure accounts may only be disbursed and applied within the limitations placed upon the gift or grant.

Section 8: That upon the passage and adoption of the FY 2026 Budget for the City of Miramar, if the City Manager determines that an Operating Department total will exceed its original appropriation, he is hereby authorized and directed to prepare such Resolutions or Ordinances as may be necessary and proper to administratively and publicly adjust or modify any line items from the Budget.

Section 9: That all outstanding encumbrances on September 30, 2025, shall lapse at that time; and all lapsed capital outlay and capital improvement encumbrances and available balances for active projects shall be re-appropriated in the 2026 fiscal year.

Section 10: If any section, sentence, clause, or phrase of this Ordinance is held to be invalid or unconstitutional by any Court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance.

Section 11: All Ordinances or parts of Ordinances, insofar as they are inconsistent or in conflict with the provisions of this Ordinance, are hereby repealed.

Section 12: This Ordinance shall take effect on October 1, 2025.

Temp. Ord. No. 1851
7/29/25
9/5/25

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

Requested by Administration	**Voted**
Commissioner Maxwell B. Chambers	_____
Commissioner Avril Cherasard	_____
Vice Mayor Yvette Colbourne	_____
Commissioner Carson Edwards	_____
Mayor Wayne M. Messam	_____

EXHIBIT 1

FY 2026 Budget Summary

Summary of All Funds

Fund		FY 2025 Budget		FY 2026 Budget		$ Amt. Increase/ (Decrease)	% Change
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Total All Funds	**$**	**369,504,900**	**$**	**347,663,342**	**$**	**(21,841,558)**	**-5.9%**

Expenses and Revenues by Revenue/Expense Type

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