

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

First Reading Date: November 1, 2023

Second Reading Date: November 13, 2023

Presenter's Name and Title: Carmen Dominguez, Assistant Director, Management & Budget

Temp. Ord. Number: O1819

Item Description: (SECOND READING) Temp. Ord. No. 1819, APPROVING THE END-OF-YEAR AMENDMENT TO THE FISCAL YEAR 2023 OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE. (Passed 1st Reading on 11/1/23) (Management & Budget Assistant Director Carmen Dominguez)

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, Federal Grants Fund and Police CIP Fund adjusted as provided in the Memo.


Content:

- Agenda Item Memo from the City Manager to City Commission
- Ordinance TO No. 1819
 - Exhibit A: GENERAL FUND (001)
 - Exhibit B: FEDERAL GRANTS FUND (162)
 - Exhibit C: POLICE CIP FUND (380)



**CITY OF MIRAMAR
INTEROFFICE MEMORANDUM**

TO: Mayor, Vice Mayor and City Commissioners

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

BY: Carmen Dominguez, Assistant Director of Management & Budget

DATE: November 6, 2023

RE: SECOND READING of Temp. Ord. No. 1819, Final Budget Amendment of FY23 Operating and Capital Improvement Program Budgets

RECOMMENDATION: The City Manager recommends approval of Temp. Ord. No. 1819, providing for the first and final budget amendment of the Fiscal Year 2023 Operating and Capital Improvement Program Budgets.

ISSUE: Pursuant to Florida Statutes Section 166.241(4), the City's final FY23 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.

BACKGROUND: The following items are included in the final Fiscal Year 2023 budget amendment:

General Fund 001 – Exhibit A

Revenues (-172,000 adjustment)

- Insurance Premium Tax-Fire: Increase \$828,000 attributed to higher than anticipated revenue from the 2022 Premium Tax Distribution – Miramar Firefighters Retirement Trust Fund.
- Transfers-In: Decrease \$1,000,000 transfer in from the Federal Grants Fund (162) due to a reduction in the allocated budget for the American Rescue Plan Act (ARPA) program.

Expenses (\$-172,000 adjustment)

- Office of the City Manager: Increase \$596,800 due to salaries and benefits, primarily employee salaries, higher than anticipated lump sum payouts, non-pensionable earnings, FICA/MICA, Pension-401 and Basic Life insurance.
- Marketing: Increase \$131,000 primarily due to employee salaries and higher than anticipated lump sum payouts.
- Procurement: Increase \$76,900 primarily due to higher than anticipated lump sum payouts and health insurance-PPO election.
- Management & Budget: Decrease \$212,600 as a result of salary savings and consulting services.
- Police: Increase \$223,800 primarily due to overtime costs related to various unanticipated operational and staffing needs, special events staffing and higher than anticipated DROP Transfer participants, partially offset by a decrease in employee salaries resulting from ongoing vacancies.
- Fire-Rescue: Increase \$239,700 primarily due to overtime costs related to various unanticipated staffings needs, offset by a decrease in Drop Transfer participants.
- Building, Planning & Zoning: Decrease \$592,600 as a result of salary savings from vacancies and contractual services.
- Public Works: Increase \$239,700 due to overtime costs.
- Parks & Recreation: Increase \$242,100 primarily due to overtime costs and Holsen Concessions Buyout.
- Social Services: Decrease \$159,100 due to salary savings and FICA/MICA attributed to vacancies.
- Cultural Affairs: Increase \$91,800 primarily due to higher than anticipated lump sum payouts.
- Non-Departmental: Decrease \$1,147,900 from savings in unexpended Appropriated Fund Balance offset by an increase in the Firefighters' Pension Benefits.
- Transfer to Debt Services: Increase \$98,400 transfer out to CIP Revenue Bond 2013 Fund (204) as a result of lower than projected Impact Fees-PD-Residential in the Police CIP Fund (380) impacting Fund 204.

Federal Grants Fund 162 – Exhibit B

Revenues (-\$1,000,000 adjustment)

- Federal Grants-American Rescue Plan Act (ARPA): Decrease \$1,000,000 to reduce allocated budget for the ARPA program.

Expenses (-\$1,000,000 adjustment)

- Transfer to General Fund (001): Decrease \$1,000,000 to offset the decrease in revenue from the ARPA program as shown above.

Police CIP Fund 380 – Exhibit C

Revenues (-\$98,400 adjustment)

- Permits, Fees, Special Assessment: Decrease \$98,400 due to lower than projected Impact Fees-PD-Residential.

Expenses (-\$98,400 adjustment)

- Transfer to CIP Revenue Bond 2013 Fund: Decrease \$98,400 transfer out to the CIP Revenue Bond 2013 Fund (204) to offset the decrease in Impact Fees-PD-Residential.

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11/2/23

**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 2023 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 2023 Operating and Capital Improvement Program Budget; and

WHEREAS, the proposed amendment to the Fiscal Year 2023 Operating and Capital Improvement Program Budget is set forth in Exhibits "A" through "C", 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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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 first amendment of the fiscal year 2023 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 2023 Operating and Capital Improvement Program Budget as set forth in Exhibits “A” through “C”, 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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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, Alexandra P. Davis

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

Commissioner Winston F. Barnes
Commissioner Maxwell B. Chambers
Commissioner Yvette Colbourne
Vice Mayor Alexandra P. Davis
Mayor Wayne M. Messam

Voted

Ord. No. _____

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

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
SOURCE OF FUNDS				
GENERAL TAXES				
GENERAL TAXES	INS PREMIUM TAX-FIRE	001-00-000-000-000-	312510-	\$ 828,000
	TOTAL GENERAL TAXES			\$ 828,000
TRANSFERS				
TRANSFERS	TRFR FR FEDERAL GRANT FUND	001-00-000-000-000-	381162-	\$ (1,000,000)
	TOTAL TRANSFERS			\$ (1,000,000)
TOTAL SOURCE OF FUNDS				\$ (172,000)
USE OF FUNDS				
OFFICE OF THE CITY MANAGER				
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-05-050-512-000-	601200-	\$ 34,400
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-05-050-512-000-	601205-	46,100
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-05-100-512-000-	601205-	71,700
PERSONNEL SERVICES	NON-PENSIONABLE EARNINGS	001-05-100-512-000-	601210-	45,100
PERSONNEL SERVICES	FICA & MICA	001-05-100-512-000-	602100-	10,500
PERSONNEL SERVICES	PENSION-401	001-05-050-512-000-	602260-	94,100
PERSONNEL SERVICES	PENSION-401	001-05-100-512-000-	602260-	38,100
PERSONNEL SERVICES	BASIC LIFE	001-05-050-512-000-	602309-	256,800
	TOTAL OFFICE OF THE CITY MANAGER			\$ 596,800
MARKETING				
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-09-051-513-000-	601200-	\$ 65,600
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-09-051-513-000-	601205-	65,400
	TOTAL MARKETING			\$ 131,000
PROCUREMENT				
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-11-120-513-000-	601205-	\$ 51,800
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-11-121-513-000-	601205-	10,900
PERSONNEL SERVICES	HEALTH INSURANCE-PPO	001-11-121-513-000-	602304-	14,200
	TOTAL PROCUREMENT			\$ 76,900
MANAGEMENT & BUDGET				
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-15-153-513-000-	601200-	\$ (90,300)
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-15-154-513-000-	601200-	(44,400)
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-15-155-513-000-	601200-	(25,800)
OPERATING EXPENSE	CONSULTING SERVICES	001-15-153-513-000-	603192-	(52,100)
	TOTAL MANAGEMENT & BUDGET			\$ (212,600)
POLICE				
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-20-201-521-000-	601200-	\$ (876,500)
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-20-202-521-000-	601200-	(149,900)
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-20-203-524-000-	601200-	(174,700)
PERSONNEL SERVICES	OVERTIME-GENERAL	001-20-201-521-000-	601400-	744,500
PERSONNEL SERVICES	OVERTIME-GENERAL	001-20-202-521-000-	601400-	217,200
PERSONNEL SERVICES	OVERTIME-GENERAL	001-20-203-524-000-	601400-	10,900
PERSONNEL SERVICES	OVERTIME-GENERAL	001-20-204-521-000-	601400-	68,800
PERSONNEL SERVICES	OVERTIME-GENERAL	001-20-205-521-000-	601400-	15,200

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

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
PERSONNEL SERVICES	OVERTIME-HOLIDAY	001-20-201-521-000-	601410-	188,900
PERSONNEL SERVICES	OVERTIME-HOLIDAY	001-20-202-521-000-	601410-	93,400
PERSONNEL SERVICES	DROP TRANSFER	001-20-200-521-000-	601561-	23,500
PERSONNEL SERVICES	DROP TRANSFER	001-20-206-521-000-	601561-	62,500
TOTAL POLICE				\$ 223,800
<u>FIRE-RESCUE</u>				
PERSONNEL SERVICES	OVERTIME-GENERAL	001-30-304-522-000-	601400-	\$ 489,700
PERSONNEL SERVICES	DROP TRANSFER	001-30-100-522-000-	601561-	(250,000)
TOTAL FIRE-RESCUE				\$ 239,700
<u>BUILDING, PLANNING & ZONING</u>				
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-41-404-524-000-	601200-	\$ (455,800)
OPERATING EXPENSE	CONTRACT SVCS-OTHER	001-41-404-524-000-	603400-	(136,800)
TOTAL BUILDING, PLANNING & ZONING				\$ (592,600)
<u>PUBLIC WORKS</u>				
PERSONNEL SERVICES	OVERTIME-GENERAL	001-50-501-519-000-	601400-	\$ 239,700
TOTAL PUBLIC WORKS				\$ 239,700
<u>PARKS & RECREATION</u>				
PERSONNEL SERVICES	OVERTIME-GENERAL	001-60-600-572-000-	601400-	\$ 18,200
PERSONNEL SERVICES	OVERTIME-GENERAL	001-60-605-574-000-	601400-	21,300
PERSONNEL SERVICES	OVERTIME-GENERAL	001-60-606-572-061-	601400-	23,600
PERSONNEL SERVICES	OVERTIME-SPECIAL EVENTS	001-60-605-574-000-	601402-	84,300
PERSONNEL SERVICES	OVERTIME-HOLIDAY	001-60-603-572-000-	601410-	10,700
PERSONNEL SERVICES	OVERTIME-HOLIDAY	001-60-608-572-000-	601410-	10,300
PERSONNEL SERVICES	OVERTIME-HOLIDAY	001-60-605-574-000-	601410-	7,200
OPERATING EXPENSE	HOLSEN CONCESSIONS BUYOUT	001-60-610-572-000-	603474-	66,500
TOTAL PARKS & RECREATION				\$ 242,100
<u>SOCIAL SERVICES</u>				
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-63-632-569-000-	601200-	\$ (22,100)
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-63-634-569-000-	601200-	(34,200)
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-63-650-569-040-	601200-	(31,300)
PERSONNEL SERVICES	EMPLOYEE SALARIES	001-63-650-569-070-	601200-	(49,600)
PERSONNEL SERVICES	FICA & MICA	001-63-632-569-000-	602100-	(5,400)
PERSONNEL SERVICES	FICA & MICA	001-63-634-569-000-	602100-	(3,200)
PERSONNEL SERVICES	FICA & MICA	001-63-650-569-040-	602100-	(3,000)
PERSONNEL SERVICES	FICA & MICA	001-63-650-569-070-	602100-	(10,300)
TOTAL SOCIAL SERVICES				\$ (159,100)
<u>CULTURAL AFFAIRS</u>				
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-68-100-573-000-	601205-	\$ 9,500
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-68-683-573-000-	601205-	50,900
PERSONNEL SERVICES	LUMP SUM PAYOUT - ACCRUED TIME	001-68-684-579-000-	601205-	31,400
TOTAL CULTURAL AFFAIRS				\$ 91,800
<u>NON-DEPARTMENTAL</u>				
APPROPRIATED FUND BALANCE	APPROPRIATED FUND BALANCE	001-90-000-519-000-	609990-	\$ (1,975,900)
OPERATING EXPENSE	FIREFIGHTERS' PENSION BENEFITS	001-90-000-519-000-	603601-	828,000
TOTAL NON-DEPARTMENTAL				\$ (1,147,900)
<u>TRANSFERS</u>				
TRANSFERS	TRFR TO DEBT SVCS	001-90-000-581-000-	691204-	\$ 98,400
TOTAL TRANSFERS				\$ 98,400
TOTAL USE OF FUNDS				\$ (172,000)

CITY OF MIRAMAR
EXHIBIT "B"
BUDGET REVISION
FEDERAL GRANTS FUND (162)

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
	SOURCE OF FUNDS			
<u>INTERGOVERNMENTAL REVENUE</u>				
INTERGOVERNMENTAL REVENUE	FEDERAL GRANTS-AMERICAN RESCUE PLAN ACT	162-00-000-000-000-	331100-93809	\$ (1,000,000)
	TOTAL SOURCE OF FUNDS			<u>\$ (1,000,000)</u>
	USE OF FUNDS			
<u>TRANSFERS</u>				
TRANSFERS	TRFR TO GENERAL FUND	162-00-900-581-000-	691001-93809	\$ (1,000,000)
	TOTAL TRANSFERS			<u>\$ (1,000,000)</u>
	TOTAL USE OF FUNDS			<u>\$ (1,000,000)</u>

CITY OF MIRAMAR

EXHIBIT "C"

BUDGET REVISION

POLICE CIP FUND (380)

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
SOURCE OF FUNDS				
PERMITS, FEES, SPECIAL ASSESSMENT				
PERMITS, FEES, SPECIAL ASSESSMENT	IMPACT FEES-PD-RESIDENTIAL	380-00-000-000-000-	324110-	\$ (98,400)
TOTAL SOURCE OF FUNDS				\$ (98,400)
USE OF FUNDS				
TRANSFERS				
TRANSFERS	TRFR TO CIP REVENUE BOND 2013	380-90-000-519-000-	691204-	\$ (98,400)
TOTAL TRANSFERS				\$ (98,400)
TOTAL USE OF FUNDS				\$ (98,400)