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: FIRST READING of Temp. Ord. #O1854 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: None

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 ☐

Exempt from Business Impact Estimate: Yes ☒ No ☐

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

Content:
- **Agenda Item Memo from the City Manager to City Commission**
- **Ordinance TO1854**
  - **Exhibit A: GENERAL FUND (001)**
  - **Exhibit B: ECONOMIC DEVELOPMENT FUND (006)**
  - **Exhibit C: PUBLIC SAFETY OUTSIDE SERVICES FUND (145)**
  - **Exhibit D: DEBT SERVICE FUNDS (203)**
  - **Exhibit E: DEBT SERVICE FUNDS (206)**

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. 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[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;
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] 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*).

MIRAMAR
BEAUTY AND PROGRESS
EST 1955

CITY OF MIRAMAR
INTEROFFICE MEMORANDUM

TO: Mayor, Vice Mayor, and City Commissioners

FROM: Dr. Roy L. Virgin, City Manager

BY: Rafael Sanmiguel, Director of Management & Budget

DATE: October 30, 2025

RE: FIRST 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 fourth 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

Expenses ($0.00 Net Adjustment)

- Human Resources: Increase $358,300 primarily due to higher than anticipated personnel cost due to recent retirement and personnel changes including Lump Sum Payout, FICA/MICA, and pension.
- Cultural Affairs: Increase $298,300 due to higher than expected Theater Production and personnel cost.
- Transfer: Increase $247,200 transfer out to Public Safety Outside Services Fund (145) to account for higher than anticipated cost for special duty pay and FICA/MICA.

- Non-Departmental: Decrease $903,800 from savings in emergency preparedness and Professional Services.

<u>Economic Development Fund 006 – Exhibit B</u>

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 to fund 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 $912,500 remaining balance.
  - Building Renovation: Decrease $4,000 remaining balance.
  - Consulting Services: Decrese $28,200 remaining balance.
  - Economic Incentive: Decrease $260,500 remaining balance.
  - R&M Buildings: Decrease $399,300 remaining balance
  - Appropriated Fund Balance: Increase $239,900

<u>Public Safety Outside Services Fund 145 – Exhibit C</u>

Revenues ($387,600 adjustment)
- Fire Special Details: Increase $20,700 due to additional revenue received.
- PD Special Detail Administration Fees: Increase $8,900 due to additional revenue received.
- Police Special Details: Increase $110,800 due to additional revenue received.
- Transfer From General Fund: Increase $247,200 to fund the overage in personnel services as shown below.

Expenses ($387,600 adjustment)
- Personnel Services: Increase $387,600 due to higher than anticpated costs for special duty pay and FICA/MICA related to Public Safety Outside Services.

<u>Debt Services Funds</u>

The City previously used Fund 203 to pay debt service on the 2015 Capital Improvement Bonds. Those bonds were refunded in early FY 2025 and replaced with the new 2024 Refunding Bonds, which are now paid from Fund 206. However, the FY 2025 budgeted payments were still budgeted in the old fund (203), while the new debt service payments were made from the new fund (206). As a result, Fund 203 currently has a surplus balance, and Fund 206 shows a deficit, as explained below:

Debt Services Fund 203 – Exhibit D

Expenses ($986,100 Transfer)

- Decrease $986,100 from Debt Services Fund 203 and transfer to Fund 206 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 E

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.

Temp. Ord. No. 1854
9/30/25
10/28/2025

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; PROVIDING FOR SEVERABILITY; 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 “E,” 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

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 residents of the City of Miramar to approve the fourth 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 "E," 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,

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.

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

<u>Section 5</u>: That this Ordinance shall take effect immediately upon its adoption on second reading.

Temp. Ord. No. 1854
9/30/25
10/28/2025

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 A

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

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
	USE OF FUNDS			
HUMAN RESOURCES				
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	FICA & MICA	001-06-100-513-000-	602100-	13,200
	TOTAL HUMAN RESOURCES			**$ 358,300**
CULTURAL AFFAIRS				
OPERATING EXPENSE	THEATRE PRODUCTIONS	001-68-685-573-000-	604891-	$ 150,400
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
	TOTAL CULTURAL AFFAIRS			**$ 298,300**
NON-DEPARTMENTAL				
OTHER USES	EMERGENCY PREPAREDNESS	001-90-000-519-000-	609980-93808	(880,000)
	PROF SVCS-OTHER	001-90-000-519-000-	603190-	(23,800)
	TOTAL NON-DEPARTMENTAL			**$ (903,800)**
TRANSFERS				
TRANSFERS	TRANSFER OUT TO FUND (145)	001-90-000-581-000-	691145-	$ 247,200
	TOTAL TRANSFERS			**$ 247,200**
	TOTAL USE OF FUNDS			**$ -**

Exhibit B

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

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
	SOURCE OF FUNDS			
APPROPRIATION OF FUND BALANCE	APPROPRIATION OF FUND BALANCE	006-00-000-000-000-	399999-	$ (1,364,600)
	TOTAL SOURCE OF FUNDS			**$ (1,364,600)**
	USE OF FUNDS			
ECONOMIC DEVELOPMENT & HOUSING				
OPERATING EXPENSE	CONSULTING SVCS	006-43-432-552-000-	603192-53033	$ (28,200)
OPERATING EXPENSE	R&M BUILDINGS	006-43-432-552-000-	604620-53033	(399,300)
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)
OPERATING EXPENSE	ADMINISTRATIVE EXPENSE	006-43-432-552-000-	604916-53033	(912,500)
GRANTS & AIDS	ECONOMIC INCENTIVE	006-43-432-552-000-	608250-04303	(210,500)
	TOTAL ECONOMIC DEVELOPMENT & HOUSING			**$ (1,604,500)**
APPROPRIATED FUND BALANCE				
APPROPRIATED FUND BALANCE	APPROPRIATED FUND BALANCE	006-90-000-519-000-	609990-	**$ 239,900**
	TOTAL APPROPRIATED FUND BALANCE			**$ 239,900**
	TOTAL USE OF FUNDS			**$ (1,364,600)**

Exhibit C

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
	SOURCE OF FUNDS			
CHARGES FOR SERVICES	FIRE SPECIAL DETAILS	145-00-000-000-000-	342200-	20,700
CHARGES FOR SERVICES	PD SPECIAL DETAIL ADMIN FEE	145-00-000-000-000-	342150-	8,900
CHARGES FOR SERVICES	POLICE SPECIAL DETAILS	145-00-000-000-000-	342140-	110,800
TRANSFERS	TRANSFER IN FROM GF	145-00-000-000-000-	381001-	247,200
	TOTAL SOURCE OF FUNDS			$ 387,600
	USE OF FUNDS			
PERSONNEL EXPENSE				
PERSONNEL SERVICES	SPECIAL DUTY PAY	145-20-000-521-000-	601310-	$ 366,200
PERSONNEL SERVICES	FICA & MICA	145-20-000-521-000-	602100-	24,900
PERSONNEL SERVICES	SPECIAL DUTY PAY	145-30-000-529-000-	601310-03005	(3,500)
	TOTAL PERSONNEL			$ 387,600
	TOTAL USE OF FUNDS			$ 387,600

Exhibit D

CITY OF MIRAMAR
EXHIBIT "D"
BUDGET REVISION
CAPITAL IMPROVEMENT REVENUE BONDS 2015 FUND (203)

REVENUE/EXPENSE TYPE	ACCOUNT DESCRIPTION	BUDGET LINE ITEM	BUDGET CODE NO.	AMOUNT
	USE OF FUNDS			
DEBT SERVICE				
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)
	TOTAL TRANSFERS			$ (986,100)
TRANSFERS				
TRANSFERS	TRF TO 2024 SPEC OB REF REV BD	203-00-000-581-000-	691206-	$ 986,100
	TOTAL TRANSFERS			$ 986,100
	TOTAL USE OF FUNDS			$ -

Exhibit E

CITY OF MIRAMAR
EXHIBIT "E"
BUDGET REVISION
SPECIAL OBLIGATION REFUNDING BOND 2024

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