

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

First Reading Date: November 4, 2020

Second Reading Date: November 16, 2020

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

Prepared By: Rafael Sanmiguel, Director, Management & Budget

Temp. Ord. Number: #O1765

Item Description: **SECOND READING** of Temp. Ord. #O1765 APPROVING THE THIRD AMENDMENT TO THE FISCAL YEAR 2020 OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE. (Passed 1st Reading 11/4/20) (Management & Budget Director Rafael Sanmiguel)

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 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 by the City Commission.

Fiscal Impact: Yes ☒ No ☐

REMARKS: General Fund, Public Safety Outside Services Fund, State & County Grants Fund, State Housing Initiative Program (SHIP) Fund, Debt Service Fund, Street Construction & Maintenance Fund and Fleet Maintenance Fund adjusted as provided in the Memo.

Content:

- Agenda Item Memo from the City Manager to City Commission
- Ordinance TO 1765
 - Exhibit A: GENERAL FUND (001)
 - Exhibit B: PUBLIC SAFETY OUTSIDE SERVICES FUND (145)
 - Exhibit C: STATE & COUNTY GRANTS FUND (163)
 - Exhibit D: STATE HOUSING INITIATIVE PROGRAM FUND (166)
 - Exhibit E: DEBT SERVICE FUND (201)
 - Exhibit F: STREET CONSTRUCTION & MAINTENANCE FUND (385)
 - Exhibit G: FLEET MAINTENANCE FUND (503)



**CITY OF MIRAMAR
INTEROFFICE MEMORANDUM**

TO: Mayor, Vice Mayor, & City Commissioners

FROM: Vernon E. Hargray, City Manager

BY: Rafael Sanmiguel, Director, Management & Budget

DATE: November 10, 2020

RE: SECOND READING of Temp. Ord. No. 1765 budget amendment for FY20

RECOMMENDATION: The City Manager recommends approval of Temp. Ord. No.1765, providing for the third budget amendment of the Fiscal Year 2020 Operating and Capital Improvement Program Budgets.

ISSUE: Pursuant to Section 2-203(a), City Commission approval is required to amend the budget by passage of an ordinance.

BACKGROUND: Per F.S. 166.241(5), the governing body has 60 days following the end of Fiscal Year 2020 to approve an amendment to the Operating and Capital Improvement Program Budgets. The City Manager has identified certain areas where the original budget was deficient both in expenses and revenues.

DISCUSSION: FY 2020 brought on unprecedented challenges to the City. COVID-19 has decimated the City's annual revenues with no end in sight. To that end, the City has embarked on several cost cutting measures that are reflected in the decreased operating budgets for most departments as presented below. At the same time, it is the responsibility of City staff to amend the revenue budgets to match the decreased revenue actuals that the City is experiencing in multiple areas. Please keep in mind that as staff goes through the year end process, the projections as presented here are subject to change pending late year entries into the finance system.

ANALYSIS: The following items are included in the third Fiscal Year 2020 budget amendment:

General Fund (001) – Exhibit A

Revenues (-\$6,638,470 adjustment)

- General Taxes: Decrease \$3,191,800 as a result of revenues not realized as anticipated, primarily in Ad Valorem Taxes, Utility Tax-Electricity and Communication Services Taxes.
- Permits, Fees, Special Assessment: Increase \$2,262,900 as a result of actuals coming in higher than anticipated, primarily in Building Permits, Permits Surcharge, Expired Permits/Revisions and Fire Protection-Delinquent.
- Intergovernmental Revenue: Decrease \$2,036,600 as a result of revenues not realized as anticipated, primarily in State Revenue Sharing-Proceeds and Local Gov't Half-Cent Sales Tax.
- Charges for Services: Decrease \$4,301,300 as a result of lower than anticipated revenues for services directly impacted by COVID-19.
- Fines & Forfeitures: Decrease \$193,600 as a result of revenues not realized as anticipated, primarily in Traffic Court Fines.
- Miscellaneous Revenue: Decrease \$4,234,500, primarily as a result of income from the sale of Miramar Town Center Block 2 property, interest earnings from the suspension of credit service fees in response to COVID-19, and other miscellaneous revenues such as Cost Avoidance Collection.
- Transfers: Decrease \$804,200 as a result of revenues not realized as anticipated from Street Construction and Maintenance due to the shortfall in Gas Tax and State Revenue Sharing-Proceeds, and from State & County grants due to the cancellation of community services activities impacted by COVID-19.
- Appropriation of Fund Balance: Increase \$5,860,630 to appropriate funds to offset the overall shortfall in revenues as a result of COVID-19.

Expenses (-\$6,638,470 adjustment)

- Office of the City Manager: Decrease \$337,200 from departmental savings, primarily in salaries resulting from vacancies and operating expenses committed in response to COVID-19.
- Human Resources: Decrease \$345,200 from departmental savings in operating expenses committed in response to COVID-19.
- Legal: Decrease \$588,300 from savings in incurred legal services.
- Financial Services: Decrease \$344,200 from departmental savings, primarily in salaries resulting from vacancies, Health Insurance-HMO costs, professional services, credit card service fees and operating expenses committed in response to COVID-19.
- Procurement: Decrease \$67,100 from departmental savings, primarily in salaries resulting from vacancies and operating expenses committed in response to COVID-19.

- Management & Budget: Decrease \$15,500 from departmental savings in operating expenses committed in response to COVID-19.
- Police: Decrease \$406,000 from departmental savings in operating expenses committed in response to COVID-19, including vehicle replacement for two (2) Police Officer positions that were not filled during the fiscal year.
- Fire-Rescue: Increase \$287,000 as a result of higher than anticipated operating expenses, primarily in Lump-Sum Payout-Accrued Time.
- Community Development: Increase \$249,700, primarily due to salary attrition not realized as anticipated.
- Economic & Business Development: Decrease \$430,700 from departmental savings in operating expenses, primarily in professional services, software license & maintenance, economic development activities, advertising costs, subscriptions & memberships, training and operating expenses committed in response to COVID-19.
- Public Works: Decrease \$1,156,700 from departmental savings, primarily in Health Insurance-HMO costs and operating expenses committed in response to COVID-19.
- Parks & Recreation: Decrease \$1,507,100 from departmental savings, primarily in salaries resulting from vacancies, Health Insurance-HMO costs, landscape services, events and operating expenses committed in response to COVID-19.
- Community Services: Decrease \$429,300 from departmental savings, primarily in salaries resulting from vacancies and operating expenses committed in response to COVID-19.
- Cultural Affairs: Decrease \$361,300 from departmental savings in operating expenses committed in response to COVID-19.
- Non-Departmental: Decrease \$1,432,970 as a result of lower than anticipated expenses, primarily in consulting services, marketing & promotions, hurricane supplies and appropriated fund balance.
- Transfers: Increase \$246,400 transfer out to the Debt Service Fund (201).

Public Safety Outside Services Fund (145) – Exhibit B

Revenues (-\$89,500 adjustment)

- Police Special Details: Decrease \$319,500 as a result of lower than anticipated details from school and church closures and cancelled events.
- PD Special Detail Admin Fee: Increase \$23,500 as a result of fees coming in higher than anticipated.
- Fire Special Details: Increase \$54,800 as a result of higher than anticipated details.
- Appropriation of Fund Balance: Increase \$151,700 to offset the shortfall in revenues.

Expenses (-\$89,500 adjustment)

- Workers' Compensation: Decrease \$89,500 as cost is charged to the General Fund (001) – Police Department personnel.

State & County Grants Fund (163) - Exhibit C

Revenues (-\$146,900 adjustment)

- LSP Area Agency on Aging: Decrease \$67,400 as a result of funds not received as anticipated due to cancellation of community services activities impacted by COVID-19.
- Local Grant-Water Safety: Decrease \$29,000 as a result of funds not received as anticipated.
- Local Grant-Child Services Council: Decrease \$50,500 as a result of funds not received as anticipated.

Expenses (-\$146,900 adjustment)

- Transfer to the General Fund: Decrease \$146,900 as a result of revenues not received as anticipated.

State Housing Initiative Program (SHIP) Fund (166) – Exhibit D

Revenues (-\$4,000 adjustment)

- Interest Earnings: Decrease \$4,000 as a result of interest earnings coming in lower than anticipated.

Expenses (-\$4,000 adjustment)

- Bank Service Charges: Decrease \$4,000 as a result of bank service charges coming in lower than anticipated.

Debt Service Fund (201) – Exhibit E

Revenues (\$250,300 adjustment)

- Dividend Income: Increase \$3,900 as a result of higher than anticipated dividends earned on the Wells Fargo Government Money Market Fund Sweep account.
- Transfer from General Fund: Increase \$246,400 transfer in from the General Fund (001).

Expenses (\$250,300 adjustment)

- Debt Service: Increase \$90,000 as a result of higher than anticipated principal payments on the 2019 Special Obligation Bond Series A following the final execution of the documents.
- Debt Service: Increase \$47,100 as a result of higher than anticipated interest payments on the 2019 Special Obligation Bond Series A following the final execution of the documents.
- Debt Service: Increase \$90,000 as a result of higher than anticipated principal payments on the 2019 Special Obligation Bond Series B following the final execution of the documents.
- Debt Service: Increase \$58,000 as a result of higher than anticipated interest payments on the 2019 Special Obligation Bond Series B following the final execution of the documents.
- Bank Service Charges: Decrease \$300 as a result of bank service charges coming in lower than anticipated.
- Administration Costs: Decrease \$34,500 as a result of debt service administration costs coming in lower than anticipated.

Street Construction & Maintenance Fund (385) – Exhibit F

Revenues (-\$657,300 adjustment)

- Local Option Gas Tax - First & Second: Decrease \$406,200 as a result of lower than anticipated revenues due to lower usage.
- State Revenue Sharing - Proceeds: Decrease \$135,400 as a result of lower than anticipated revenues.
- Interest Earnings: Decrease \$11,700 as a result of lower than anticipated interest earnings.
- Appropriation of Fund Balance: Decrease \$104,000 as a result of Transfer to the General Fund (001) coming in lower than anticipated.

Expenses (-\$657,300 adjustment)

- Transfer to General Fund: Decrease \$657,300 as a result of revenues coming in lower than anticipated, primarily due to shortfall in Gas Tax and State Revenue Sharing-Proceeds.

Fleet Maintenance Fund (503) – Exhibit G

Revenues (-\$120,200 adjustment)

- Vehicle Replacement Program: Decrease \$99,000 due to two (2) new police officer positions (half-year funded) not being filled during the fiscal year. General Fund (001) expenses were reduced by \$99,000 as part of the operating expense reduction committed by Police in response to COVID-19.
- Interest Earnings: Decrease \$21,200 as a result of lower than anticipated interest earnings.

Expenses (-\$120,200 adjustment)

- Public Works-Fleet Maintenance: Decrease \$120,200 from departmental savings in salaries and benefits resulting from vacancies, such as lump sum payout-accrued time, non-pensionable earnings, overtime, incentive pay, FICA/MICA and health insurance, and operating expenses primarily in reimbursable parts, bank services charges, license & permit fees, non-capital equipment and training.

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10/6/20

10/28/20

**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 2020 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 2020 Operating and Capital Improvement Program Budget; and

WHEREAS, the proposed amendment to the Fiscal Year 2020 Operating and Capital Improvement Program Budget is set forth in Exhibits "A" through "G", 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 Chief Budget Officer 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 amend to approve the third amendment of the fiscal year 2020 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 2020 Operating and Capital Improvement Program Budget as set forth in Exhibits “A” through “G”, 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.

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

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PASSED FIRST READING: _____

PASSED AND ADOPTED ON SECOND READING: _____

Mayor, Wayne M. Messam

Vice Mayor, Maxwell B. Chambers

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

Vice Mayor Maxwell B. Chambers

Commissioner Yvette Colbourne

Commissioner Alexandra P. Davis

Mayor Wayne M. Messam

Voted

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 | | | |
| <u>GENERAL TAXES</u> | | | | |
| GENERAL TAXES | AD VALOREM TAXES-CURRENT | 001-00-000-000-000- | 311100- | \$ (2,419,000) |
| GENERAL TAXES | UTILITY TAX-ELECTRICITY | 001-00-000-000-000- | 314100- | (411,900) |
| GENERAL TAXES | COMMUNICATION SVCS TAXES | 001-00-000-000-000- | 315100- | (360,900) |
| | TOTAL GENERAL TAXES | | | \$ (3,191,800) |
| <u>PERMITS, FEES, SPECIAL ASSESSMENT</u> | | | | |
| PERMITS, FEES, SPECIAL ASSESSMENT | FRAN FEE-ELECTRICITY | 001-00-000-000-000- | 323100- | \$ (268,400) |
| PERMITS, FEES, SPECIAL ASSESSMENT | FIRE PROTECTION-CURRENT | 001-30-304-000-000- | 325200- | (962,600) |
| PERMITS, FEES, SPECIAL ASSESSMENT | BUILDING PERMITS | 001-41-404-000-000- | 322100- | 2,861,500 |
| PERMITS, FEES, SPECIAL ASSESSMENT | PERMITS SURCHARGE | 001-41-404-000-000- | 322110- | 362,900 |
| PERMITS, FEES, SPECIAL ASSESSMENT | EXPIRED PERMITS/REVISIONS BLDG | 001-41-404-000-000- | 322111- | 116,500 |
| PERMITS, FEES, SPECIAL ASSESSMENT | FIRE PROTECTION-DELINQUENT | 001-30-304-000-000- | 325201- | 153,000 |
| | TOTAL PERMITS, FEES, SPECIAL ASSESSMENT | | | \$ 2,262,900 |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| INTERGOVERNMENTAL REVENUE | STATE REVENUE SHARING-PROCEEDS | 001-00-000-000-000- | 335120- | \$ (419,600) |
| INTERGOVERNMENTAL REVENUE | LOCAL GOV'T HALF-CENT SALES TX | 001-00-000-000-000- | 335180- | (1,605,800) |
| INTERGOVERNMENTAL REVENUE | FUEL TAX REFUND | 001-00-000-000-000- | 335492- | (11,200) |
| INTERGOVERNMENTAL REVENUE | COUNTY BUSINESS TAX RECEIPTS | 001-00-000-000-000- | 338200- | (25,300) |
| INTERGOVERNMENTAL REVENUE | LOG GRANT-BROW CTY SHUTTLE BUS | 001-50-507-000-000- | 337400- | (76,200) |
| | TOTAL INTERGOVERNMENTAL REVENUE | | | \$ (2,036,600) |
| <u>CHARGES FOR SERVICES</u> | | | | |
| CHARGES FOR SERVICES | ADMIN FEE-SANITATION ROLL-OFF | 001-50-508-000-000- | 341302- | \$ 4,300 |
| CHARGES FOR SERVICES | ADMIN FEE-SOLID WASTE COM | 001-50-508-000-000- | 341303- | (8,900) |
| CHARGES FOR SERVICES | ADMIN CHG TO UTILITY FUND | 001-00-000-000-000- | 341304- | 350,000 |
| CHARGES FOR SERVICES | ADMIN FEE-SW RES CURB | 001-50-508-000-000- | 341307- | (8,200) |
| CHARGES FOR SERVICES | ADMIN FEE-SW RES DMST | 001-50-508-000-000- | 341308- | 1,400 |
| CHARGES FOR SERVICES | POLICE ADMIN FEES | 001-00-000-000-000- | 342120- | (20,500) |
| CHARGES FOR SERVICES | ALARM REGISTRATION FEES | 001-20-203-000-000- | 342130- | (42,600) |
| CHARGES FOR SERVICES | NOTARY SERVICES/COPIES/RECORDS | 001-41-404-524-000- | 342160- | 4,300 |
| CHARGES FOR SERVICES | FIRE INSPECTION FEES | 001-30-303-000-000- | 342510- | (282,700) |
| CHARGES FOR SERVICES | AMBULANCE FEES | 001-30-307-000-000- | 342600- | (269,200) |
| CHARGES FOR SERVICES | DEVELOPMENT REVIEW FEES | 001-41-401-000-000- | 343900- | (165,900) |
| CHARGES FOR SERVICES | CHILD CARE FEES | 001-63-650-000-040- | 346910- | (128,900) |
| CHARGES FOR SERVICES | CHILD CARE FEES | 001-63-650-000-070- | 346910- | (236,200) |
| CHARGES FOR SERVICES | CHILD CARE FEES | 001-63-650-000-110- | 346910- | (137,500) |
| CHARGES FOR SERVICES | ADULT DAY CARE FEES | 001-63-634-000-000- | 346912- | (3,400) |
| CHARGES FOR SERVICES | ADULT DAY CARE-LONG TERM CARE | 001-63-634-000-000- | 346913- | (15,200) |
| CHARGES FOR SERVICES | SUMMER PROGRAM | 001-60-600-000-010- | 347210- | (1,500) |
| CHARGES FOR SERVICES | SUMMER PROGRAM | 001-60-603-000-070- | 347210- | (68,300) |
| CHARGES FOR SERVICES | SUMMER PROGRAM | 001-60-606-000-061- | 347210- | (60,000) |
| CHARGES FOR SERVICES | SUMMER PROGRAM | 001-60-607-000-090- | 347210- | (63,900) |
| CHARGES FOR SERVICES | SUMMER PROGRAM | 001-60-609-000-100- | 347210- | (28,000) |
| CHARGES FOR SERVICES | SUMMER PROGRAM | 001-68-683-000-170- | 347210- | (73,600) |
| CHARGES FOR SERVICES | CONTRACTED PROGRAMS | 001-60-600-000-010- | 347260- | (7,000) |
| CHARGES FOR SERVICES | CONTRACTED PROGRAMS | 001-60-603-000-070- | 347260- | (11,800) |
| CHARGES FOR SERVICES | CONTRACTED PROGRAMS | 001-60-604-000-080- | 347260- | (4,400) |
| CHARGES FOR SERVICES | CONTRACTED PROGRAMS | 001-60-606-000-061- | 347260- | (2,700) |
| CHARGES FOR SERVICES | CONTRACTED PROGRAMS | 001-60-607-000-090- | 347260- | (1,900) |
| CHARGES FOR SERVICES | CONTRACTED PROGRAMS | 001-60-609-000-100- | 347260- | (3,800) |

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

| REVENUE/EXPENSE TYPE | ACCOUNT DESCRIPTION | BUDGET LINE ITEM | BUDGET CODE NO. | AMOUNT |
|---------------------------------|---|--------------------------------|--------------------|----------------------|
| CHARGES FOR SERVICES | CONTRACTED PROGRAMS | 001-63-632-000-000- | 347260- | (3,300) |
| CHARGES FOR SERVICES | CONTRACTED PROGRAMS | 001-63-632-000-180- | 347260- | 2,900 |
| CHARGES FOR SERVICES | ADMISSION FEES | 001-60-604-000-080- | 347270- | (12,100) |
| CHARGES FOR SERVICES | ADMISSION FEES | 001-60-607-000-090- | 347270- | (52,900) |
| CHARGES FOR SERVICES | AQUATIC FEES | 001-60-606-000-060- | 347271- | (38,400) |
| CHARGES FOR SERVICES | AQUATIC FEES | 001-60-606-000-061- | 347271- | (268,500) |
| CHARGES FOR SERVICES | RECREATION ACTIVITIES | 001-60-600-000-010- | 347280- | (13,500) |
| CHARGES FOR SERVICES | RECREATION ACTIVITIES | 001-60-603-000-070- | 347280- | (24,900) |
| CHARGES FOR SERVICES | RECREATION ACTIVITIES | 001-60-607-000-090- | 347280- | 1,700 |
| CHARGES FOR SERVICES | RECREATION ACTIVITIES | 001-60-609-000-100- | 347280- | (9,100) |
| CHARGES FOR SERVICES | REC ACTIVITIES-TRACK MEET | 001-60-607-000-090- | 347284- | (3,000) |
| CHARGES FOR SERVICES | REC ACTIVITIES-PARKING FEES | 001-60-604-000-080- | 347285- | 34,600 |
| CHARGES FOR SERVICES | REC ACTIVITIES-PARKING FEES | 001-60-607-000-090- | 347285- | (2,800) |
| CHARGES FOR SERVICES | REC ACTIVITIES-PARKING FEES | 001-60-610-572-000- | 347285- | (138,000) |
| CHARGES FOR SERVICES | HOLIDAY CAMPS | 001-60-603-000-070- | 347299- | (1,600) |
| CHARGES FOR SERVICES | HOLIDAY CAMPS | 001-60-606-000-061- | 347299- | (1,500) |
| CHARGES FOR SERVICES | HOLIDAY CAMPS | 001-60-607-000-090- | 347299- | (2,500) |
| CHARGES FOR SERVICES | BANQUET HALL SERVICE FEE | 001-68-684-000-000- | 347304- | (3,800) |
| CHARGES FOR SERVICES | REGISTRATION FEES-EDU PROGRAMS | 001-68-683-000-170- | 347308- | (8,900) |
| CHARGES FOR SERVICES | GENERAL CONCESSIONS | 001-60-607-000-090- | 347309- | (11,100) |
| CHARGES FOR SERVICES | GENERAL CONCESSIONS | 001-60-610-572-000- | 347309- | (227,000) |
| CHARGES FOR SERVICES | GENERAL CONCESSIONS | 001-60-610-572-202- | 347309- | (6,500) |
| CHARGES FOR SERVICES | CONCESSION-FOOD | 001-68-684-000-170- | 347310- | (7,600) |
| CHARGES FOR SERVICES | CONCESSION-BEVERAGE | 001-68-684-000-170- | 347311- | (2,600) |
| CHARGES FOR SERVICES | CONCESSION-ALCOHOL | 001-68-684-000-170- | 347312- | (32,400) |
| CHARGES FOR SERVICES | CATERING-FOOD | 001-68-684-000-170- | 347313- | 11,600 |
| CHARGES FOR SERVICES | CATERING-ALCOHOL | 001-68-684-000-170- | 347315- | (34,900) |
| CHARGES FOR SERVICES | RECEPTION PACKAGE | 001-68-684-000-000- | 347316- | (373,500) |
| CHARGES FOR SERVICES | FOOD & BEVERAGE SVCS | 001-68-684-000-170- | 347320- | (20,200) |
| CHARGES FOR SERVICES | FOOD & BEV STAFF- REIMBURSABLE | 001-68-684-000-170- | 347330- | (8,600) |
| CHARGES FOR SERVICES | TICKET SALES | 001-60-610-572-000- | 347339- | (74,800) |
| CHARGES FOR SERVICES | TICKET SALES | 001-68-683-000-170- | 347339- | (46,900) |
| CHARGES FOR SERVICES | TICKET SALES | 001-68-685-000-000- | 347339- | (115,100) |
| CHARGES FOR SERVICES | BOX OFFICE SVCS FEE | 001-68-685-000-000- | 347340- | (19,700) |
| CHARGES FOR SERVICES | CREDIT CARD FEE | 001-10-101-000-000- | 347345- | (23,900) |
| CHARGES FOR SERVICES | CREDIT CARD FEE | 001-68-685-000-000- | 347345- | (30,000) |
| CHARGES FOR SERVICES | FACILITY TICKET FEE | 001-68-685-000-000- | 347346- | (40,100) |
| CHARGES FOR SERVICES | PRODUCTION STAFF REIMBURSABLE | 001-68-685-000-000- | 347371- | 23,400 |
| CHARGES FOR SERVICES | PRODUCTION EQUIPMENT RENTAL | 001-68-685-000-000- | 347372- | (30,000) |
| CHARGES FOR SERVICES | THEATER SVCS PACKAGE | 001-68-685-000-000- | 347380- | (34,400) |
| CHARGES FOR SERVICES | PASSPORT SVCS | 001-08-082-000-000- | 349001- | (64,000) |
| CHARGES FOR SERVICES | PRODUCTION OUTSIDE EQUIP RENTA | 001-68-685-000-000- | 347373- | 26,300 |
| CHARGES FOR SERVICES | PRODUCTION SVCS FEE | 001-68-685-000-000- | 347374- | 3,700 |
| CHARGES FOR SERVICES | THEATER INSURANCE | 001-68-685-000-000- | 347386- | (3,000) |
| CHARGES FOR SERVICES | SPECIAL EVENTS FEES | 001-60-605-000-000- | 347405- | (1,400) |
| CHARGES FOR SERVICES | SPECIAL EVENTS-CONCESSIONS | 001-60-605-000-000- | 347409- | (2,500) |
| CHARGES FOR SERVICES | VENDOR REGISTRATION & SPONSORS | 001-60-605-000-000- | 347410- | (7,600) |
| CHARGES FOR SERVICES | LIEN RESEARCH | 001-10-101-000-000- | 349000- | 98,000 |
| CHARGES FOR SERVICES | LIEN RESEARCH | 001-20-203-000-000- | 349000- | (33,100) |
| CHARGES FOR SERVICES | OTHER CHARGES & SVCS | 001-00-000-000-000- | 349003- | (5,400) |
| CHARGES FOR SERVICES | GARAGE CONDO FEES | 001-00-000-000-000- | 349004- | (14,800) |
| CHARGES FOR SERVICES | VENDING SVCS | 001-11-120-000-000- | 349010- | (7,100) |

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

| REVENUE/EXPENSE TYPE | ACCOUNT DESCRIPTION | BUDGET LINE ITEM | BUDGET CODE NO. | AMOUNT |
|--------------------------------------|-------------------------------------|---------------------|--------------------|----------------|
| CHARGES FOR SERVICES | BILLBOARD REVENUE | 001-90-000-000-000- | 349011-05200 | (975,000) |
| CHARGES FOR SERVICES | BUS BENCHES CARE | 001-90-000-000-000- | 349014-05200 | 5,000 |
| CHARGES FOR SERVICES | RENTAL REVENUE | 001-60-603-000-070- | 362100- | (43,700) |
| CHARGES FOR SERVICES | RENTAL REVENUE | 001-60-607-000-091- | 362100- | (16,000) |
| CHARGES FOR SERVICES | RENTAL REVENUE | 001-60-609-000-100- | 362100- | (43,300) |
| CHARGES FOR SERVICES | RENTAL REVENUE | 001-63-632-000-180- | 362100- | (57,100) |
| CHARGES FOR SERVICES | RENTAL-PARK FIELDS | 001-60-608-000-000- | 362200- | (14,500) |
| CHARGES FOR SERVICES | RENTAL-AMPHITHEATER | 001-60-610-572-000- | 362204- | (22,800) |
| CHARGES FOR SERVICES | RENTAL-THEATER | 001-68-680-000-170- | 362205- | (36,000) |
| CHARGES FOR SERVICES | RENTAL-THEATER | 001-68-685-000-000- | 362205- | 3,400 |
| CHARGES FOR SERVICES | RENTAL-ROOMS | 001-68-685-000-000- | 362206- | (10,100) |
| CHARGES FOR SERVICES | RENTAL-BANQUET HALL | 001-68-684-000-170- | 362215- | (89,100) |
| CHARGES FOR SERVICES | BLDG RENTAL-GENERAL | 001-60-608-000-000- | 362301- | (10,200) |
| CHARGES FOR SERVICES | TELECOM TOWER RENTALS | 001-00-000-000-000- | 362400- | (57,500) |
| | TOTAL CHARGES FOR SERVICES | | | \$ (4,301,300) |
| <u>FINES & FORFEITURES</u> | | | | |
| FINES & FORFEITURES | TRAFFIC COURT FINES-GENERAL | 001-20-201-000-000- | 351500- | \$ (173,700) |
| FINES & FORFEITURES | CIVIL PENALTY SURCHARGE | 001-20-203-000-000- | 351502- | (17,800) |
| FINES & FORFEITURES | CITY CODE VIOLATIONS | 001-20-203-000-000- | 354102- | (19,900) |
| | TOTAL FINES & FORFEITURES | | | \$ (193,600) |
| <u>MISCELLANEOUS REVENUE</u> | | | | |
| MISCELLANEOUS REVENUE | INTEREST EARNINGS | 001-00-000-000-000- | 361100- | \$ (805,600) |
| MISCELLANEOUS REVENUE | MISCELLANEOUS REVENUE | 001-00-000-000-000- | 369900- | (3,349,400) |
| MISCELLANEOUS REVENUE | COST AVOIDANCE COLLECTION-RES | 001-50-508-000-000- | 369921- | (79,500) |
| | TOTAL MISCELLANEOUS REVENUE | | | \$ (4,234,500) |
| <u>TRANSFERS</u> | | | | |
| TRANSFERS | TRFR FR NSP | 001-00-000-000-000- | 381164- | \$ (43,200) |
| TRANSFERS | TRFR FR STATE & CTY GRANT FUND | 001-20-000-000-000- | 381163- | (229,600) |
| TRANSFERS | TRFR FR FED GRANT FUND | 001-20-202-000-000- | 381162- | (1,100) |
| TRANSFERS | TRFR FR FED GRANT FUND | 001-20-204-000-000- | 381162- | (6,000) |
| TRANSFERS | TRFR FR STREET CONSTR&MAINT FD | 001-50-505-000-000- | 381385- | (328,800) |
| TRANSFERS | TRFR FR FED GRANT FUND | 001-50-507-000-000- | 381162- | (229,500) |
| TRANSFERS | TRFR FR STREET CONSTR&MAINT FD | 001-50-507-000-000- | 381385- | (328,500) |
| TRANSFERS | TRFR FR STATE & CTY GRANT FUND | 001-60-600-000-000- | 381163- | (35,000) |
| TRANSFERS | TRFR FR STATE & CTY GRANT FUND | 001-60-606-000-000- | 381163- | (29,000) |
| TRANSFERS | TRFR FR FED GRANT FUND | 001-63-632-000-000- | 381162- | (131,900) |
| TRANSFERS | TRFR FR STATE & CTY GRANT FUND | 001-63-634-000-000- | 381163- | (67,400) |
| TRANSFERS | TRFR FR STATE & CTY GRANT FUND | 001-63-650-000-040- | 381163- | (15,500) |
| TRANSFERS | TRFR FR FED GRANT FUND | 001-68-685-000-000- | 381162- | (15,000) |
| | TOTAL TRANSFERS | | | \$ (804,200) |
| <u>APPROPRIATION OF FUND BALANCE</u> | APPROPRIATION OF FUND BALANCE | 001-00-000-000-000- | 399999- | \$ 5,860,630 |
| | TOTAL APPROPRIATION OF FUND BALANCE | | | \$ 5,860,630 |
| | TOTAL SOURCE OF FUNDS | | | \$ (6,638,470) |
| | USE OF FUNDS | | | |
| <u>OFFICE OF THE CITY MANAGER</u> | | | | |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 001-05-050-512-000- | 601200- | \$ (29,000) |
| OPERATING EXPENSE | CM RESTRICTED | 001-05-050-512-000- | 605600- | (308,200) |
| | TOTAL OFFICE OF THE CITY MANAGER | | | \$ (337,200) |

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

| REVENUE/EXPENSE TYPE | ACCOUNT DESCRIPTION | BUDGET LINE ITEM | BUDGET CODE NO. | AMOUNT |
|---|---------------------------------------|---------------------|--------------------|--------------|
| <u>HUMAN RESOURCES</u> | | | | |
| OPERATING EXPENSE | CM RESTRICTED | 001-06-100-513-000- | 605600- | \$ (345,200) |
| | TOTAL HUMAN RESOURCES | | | \$ (345,200) |
| <u>LEGAL</u> | | | | |
| OPERATING EXPENSE | LEGAL SVCS-CITY COMMISSION | 001-07-070-514-000- | 603101- | \$ (76,600) |
| OPERATING EXPENSE | LEGAL SVCS-OFC OF THE CITY MGR | 001-07-070-514-000- | 603102- | (125,300) |
| OPERATING EXPENSE | LEGAL SVCS-PROCUREMENT | 001-07-070-514-000- | 603103- | (77,300) |
| OPERATING EXPENSE | LEGAL SVCS-PARKS & RECREATION | 001-07-070-514-000- | 603105- | (48,500) |
| OPERATING EXPENSE | LEGAL SVCS-PUBLIC WORKS | 001-07-070-514-000- | 603106- | (72,300) |
| OPERATING EXPENSE | LEGAL SVCS-POLICE | 001-07-070-514-000- | 603107- | (42,700) |
| OPERATING EXPENSE | LEGAL SVCS-LABOR RELATED | 001-07-070-514-000- | 603128- | (145,600) |
| | TOTAL LEGAL | | | \$ (588,300) |
| <u>FINANCIAL SERVICES</u> | | | | |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 001-10-101-513-000- | 601200- | \$ (35,100) |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 001-10-102-513-000- | 601200- | (13,300) |
| PERSONNEL SERVICES | HEALTH INSURANCE-HMO | 001-10-101-513-000- | 602305- | (92,200) |
| OPERATING EXPENSE | PROF SVCS-OTHER | 001-10-101-513-000- | 603190- | (45,600) |
| OPERATING EXPENSE | CREDIT CARD SVCS FEES | 001-10-101-513-000- | 604901- | (16,700) |
| OPERATING EXPENSE | CM RESTRICTED | 001-10-100-513-000- | 605600- | (141,300) |
| | TOTAL FINANCIAL SERVICES | | | \$ (344,200) |
| <u>PROCUREMENT</u> | | | | |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 001-11-120-513-000- | 601200- | \$ (36,900) |
| OPERATING EXPENSE | CM RESTRICTED | 001-11-120-513-000- | 605600- | (30,200) |
| | TOTAL PROCUREMENT | | | \$ (67,100) |
| <u>MANAGEMENT & BUDGET</u> | | | | |
| OPERATING EXPENSE | CM RESTRICTED | 001-15-153-513-000- | 605600- | \$ (15,500) |
| | TOTAL MANAGEMENT & BUDGET | | | \$ (15,500) |
| <u>POLICE</u> | | | | |
| OPERATING EXPENSE | CM RESTRICTED | 001-20-200-521-000- | 605600- | \$ (406,000) |
| | TOTAL POLICE | | | \$ (406,000) |
| <u>FIRE-RESCUE</u> | | | | |
| PERSONNEL SERVICES | LUMP SUM PAYOUT - ACCRUED TIME | 001-30-304-522-000- | 601205- | \$ 184,900 |
| PERSONNEL SERVICES | LUMP SUM PAYOUT - ACCRUED TIME | 001-30-307-526-000- | 601205- | 102,100 |
| | TOTAL FIRE-RESCUE | | | \$ 287,000 |
| <u>COMMUNITY DEVELOPMENT</u> | | | | |
| PERSONNEL SERVICES | SALARY ATTRITION | 001-41-404-524-000- | 601201- | \$ 249,700 |
| | TOTAL COMMUNITY DEVELOPMENT | | | \$ 249,700 |
| <u>ECONOMIC & BUSINESS DEVELOPMENT</u> | | | | |
| OPERATING EXPENSE | PROF SVCS-OTHER | 001-43-432-552-000- | 603190- | \$ (47,400) |
| OPERATING EXPENSE | SOFTWARE LICENSE & MAINT | 001-43-052-552-000- | 603425- | (40,000) |
| OPERATING EXPENSE | ECONOMIC DEVELOPMNT ACTIVITIES | 001-43-432-552-000- | 604860- | (57,700) |
| OPERATING EXPENSE | ADVERTISING COSTS | 001-43-432-552-000- | 604910- | (14,600) |
| OPERATING EXPENSE | SUBSCRIPTIONS & MEMBERSHIPS | 001-43-052-552-000- | 605410- | (2,900) |
| OPERATING EXPENSE | SUBSCRIPTIONS & MEMBERSHIPS | 001-43-432-552-000- | 605410- | (15,600) |
| OPERATING EXPENSE | TRAINING-GENERAL | 001-43-432-552-000- | 605500- | (8,100) |
| OPERATING EXPENSE | CM RESTRICTED | 001-43-432-552-000- | 605600- | (244,400) |
| | TOTAL ECONOMIC & BUSINESS DEVELOPMENT | | | \$ (430,700) |
| <u>PUBLIC WORKS</u> | | | | |
| PERSONNEL SERVICES | HEALTH INSURANCE-HMO | 001-50-501-519-000- | 602305- | \$ (71,400) |
| PERSONNEL SERVICES | HEALTH INSURANCE-HMO | 001-50-505-541-000- | 602305- | (27,300) |
| PERSONNEL SERVICES | HEALTH INSURANCE-HMO | 001-50-507-544-000- | 602305- | (80,300) |
| PERSONNEL SERVICES | HEALTH INSURANCE-HMO | 001-50-508-534-000- | 602305- | (10,100) |

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

| REVENUE/EXPENSE TYPE | ACCOUNT DESCRIPTION | BUDGET LINE ITEM | BUDGET CODE NO. | AMOUNT |
|-------------------------------|------------------------------|---------------------|--------------------|----------------|
| PERSONNEL SERVICES | HEALTH INSURANCE-HMO | 001-50-509-519-000- | 602305- | (145,300) |
| PERSONNEL SERVICES | STREET LIGHTS | 001-50-505-541-000- | 604311- | (189,400) |
| OPERATING EXPENSE | CM RESTRICTED | 001-50-100-539-000- | 605600- | (822,300) |
| | TOTAL PUBLIC WORKS | | | \$ (1,156,700) |
| <u>PARKS & RECREATION</u> | | | | |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 001-60-600-572-000- | 601200- | \$ (56,500) |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 001-60-606-572-060- | 601200- | (128,500) |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 001-60-608-572-000- | 601200- | (17,100) |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 001-60-609-572-000- | 601200- | (101,500) |
| PERSONNEL SERVICES | HEALTH INSURANCE-HMO | 001-60-606-572-060- | 602305- | (49,200) |
| OPERATING EXPENSE | LANDSCAPE SVCS | 001-60-607-572-000- | 603460- | (51,800) |
| OPERATING EXPENSE | LANDSCAPE SVCS | 001-60-608-572-000- | 603460- | (82,800) |
| OPERATING EXPENSE | INDEPENDENCE DAY-4TH OF JULY | 001-60-605-574-000- | 604853-06017 | (20,000) |
| OPERATING EXPENSE | MIRAMAR FAMILY NIGHT | 001-60-605-574-000- | 604897-06018 | (12,500) |
| OPERATING EXPENSE | CM RESTRICTED | 001-60-100-572-000- | 605600- | (987,200) |
| | TOTAL PARKS & RECREATION | | | \$ (1,507,100) |
| <u>COMMUNITY SERVICES</u> | | | | |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 001-63-632-569-000- | 601200- | \$ (138,800) |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 001-63-650-569-040- | 601200- | (117,500) |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 001-63-650-569-110- | 601200- | (72,800) |
| OPERATING EXPENSE | CM RESTRICTED | 001-63-100-569-000- | 605600- | (100,200) |
| | TOTAL COMMUNITY SERVICES | | | \$ (429,300) |
| <u>CULTURAL AFFAIRS</u> | | | | |
| OPERATING EXPENSE | CM RESTRICTED | 001-68-100-573-000- | 605600- | \$ (361,300) |
| | TOTAL CULTURAL AFFAIRS | | | \$ (361,300) |
| <u>NON-DEPARTMENTAL</u> | | | | |
| OPERATING EXPENSE | CONSULTING SVCS | 001-90-000-519-000- | 603192- | \$ (77,400) |
| OPERATING EXPENSE | MARKETING & PROMOTIONS | 001-90-000-519-000- | 604889- | (151,100) |
| OPERATING EXPENSE | HURRICANE SUPPLIES | 001-90-000-519-000- | 605295- | (15,500) |
| APPROPRIATED FUND BALANCE | APPROPRIATED FUND BALANCE | 001-90-000-519-000- | 609990- | (1,188,970) |
| | TOTAL NON-DEPARTMENTAL | | | \$ (1,432,970) |
| <u>TRANSFERS</u> | | | | |
| TRANSFERS | TRANSFER TO DEBT SERVICE | 001-90-000-581-000- | 691201- | \$ 246,400 |
| | TOTAL TRANSFERS | | | \$ 246,400 |
| | TOTAL USE OF FUNDS | | | \$ (6,638,470) |

CITY OF MIRAMAR
EXHIBIT "B"
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 | POLICE SPECIAL DETAILS | 145-00-000-000-000- | 342140- | \$ (319,500) |
| CHARGES FOR SERVICES | PD SPECIAL DETAIL ADMIN FEE | 145-00-000-000-000- | 342150- | 23,500 |
| CHARGES FOR SERVICES | FIRE SPECIAL DETAILS | 145-00-000-000-000- | 342200- | 54,800 |
| APPROPRIATION OF FUND BALANCE | APPROPRIATION OF FUND BALANCE | 145-00-000-000-000- | 399999- | 151,700 |
| TOTAL SOURCE OF FUNDS | | | | \$ (89,500) |
| USE OF FUNDS | | | | |
| <u>POLICE</u> | | | | |
| PERSONNEL SERVICES | WORKERS' COMPENSATION | 145-20-000-521-000- | 602400- | \$ (89,500) |
| TOTAL POLICE | | | | \$ (89,500) |
| TOTAL USE OF FUNDS | | | | \$ (89,500) |

CITY OF MIRAMAR
EXHIBIT "C"
BUDGET REVISION
STATE & COUNTY GRANTS FUND (163)

| REVENUE/EXPENSE TYPE | ACCOUNT DESCRIPTION | BUDGET LINE ITEM | BUDGET CODE NO. | AMOUNT |
|---------------------------|------------------------------|---------------------|--------------------|--------------|
| | | | | |
| SOURCE OF FUNDS | | | | |
| INTERGOVERNMENTAL REVENUE | LSP AREA AGENCY ON AGING | 163-00-000-000-000- | 334385-93554 | \$ (32,000) |
| INTERGOVERNMENTAL REVENUE | LSP AREA AGENCY ON AGING | 163-00-000-000-000- | 334385-93555 | (35,400) |
| INTERGOVERNMENTAL REVENUE | LOC GRANT-WATER SAFETY | 163-00-000-000-000- | 337601-94105 | (29,000) |
| INTERGOVERNMENTAL REVENUE | LOC GRANT-CHILD SVCS COUNCIL | 163-00-000-000-000- | 337602-94108 | (50,500) |
| TOTAL SOURCE OF FUNDS | | | | \$ (146,900) |
| | | | | |
| USE OF FUNDS | | | | |
| TRANSFERS | | | | |
| TRANSFERS | TRFR TO GENERAL FUND | 163-60-900-581-000- | 691001-94105 | \$ (29,000) |
| TRANSFERS | TRFR TO GENERAL FUND | 163-60-900-581-000- | 691001-94108 | (35,000) |
| TRANSFERS | TRFR TO GENERAL FUND | 163-63-900-581-000- | 691001-93554 | (32,000) |
| TRANSFERS | TRFR TO GENERAL FUND | 163-63-900-581-000- | 691001-93555 | (35,400) |
| TRANSFERS | TRFR TO GENERAL FUND | 163-63-900-581-040- | 691001-94108 | (15,500) |
| TOTAL TRANSFERS | | | | \$ (146,900) |
| | | | | |
| TOTAL USE OF FUNDS | | | | \$ (146,900) |

CITY OF MIRAMAR
EXHIBIT "D"
BUDGET REVISION
STATE HOUSING INITIATIVE PROGRAM (SHIP) FUND (166)

| REVENUE/EXPENSE TYPE | ACCOUNT DESCRIPTION | BUDGET LINE ITEM | BUDGET CODE NO. | AMOUNT |
|--|-----------------------------|---------------------|--------------------|------------|
| | SOURCE OF FUNDS | | | |
| MISCELLANEOUS REVENUE | INTEREST EARNINGS | 166-00-000-000-000- | 361100- | \$ (4,000) |
| | TOTAL SOURCE OF FUNDS | | | \$ (4,000) |
| | USE OF FUNDS | | | |
| COMMUNITY DEVELOPMENT OPERATING EXPENSE | BANK SVCS CHARGES | 166-41-900-554-000- | 604905- | \$ (4,000) |
| | TOTAL COMMUNITY DEVELOPMENT | | | \$ (4,000) |
| | TOTAL USE OF FUNDS | | | \$ (4,000) |

CITY OF MIRAMAR
EXHIBIT "E"
BUDGET REVISION
DEBT SERVICE FUND (201)

| REVENUE/EXPENSE TYPE | ACCOUNT DESCRIPTION | BUDGET LINE ITEM | BUDGET CODE NO. | AMOUNT |
|-----------------------|---|---------------------|--------------------|-------------------|
| | SOURCE OF FUNDS | | | |
| MISCELLANEOUS REVENUE | DIVIDEND INCOME | 201-00-000-000-000- | 361200- | \$ 3,900 |
| TRANSFERS | TRANSFER FROM GENERAL FUND | 201-00-000-000-000- | 381001- | 246,400 |
| | TOTAL SOURCE OF FUNDS | | | <u>\$ 250,300</u> |
| | USE OF FUNDS | | | |
| <u>DEBT SERVICE</u> | | | | |
| DEBT SERVICE | PRINCIPAL - 2019 SPECIAL OBLIGATION BOND SERIES A | 201-70-000-517-000- | 607141- | \$ 90,000 |
| DEBT SERVICE | INTEREST - 2019 SPECIAL OBLIGATION BOND SERIES A | 201-70-000-517-000- | 607241- | 47,100 |
| DEBT SERVICE | PRINCIPAL - 2019 SPECIAL OBLIGATION BOND SERIES B | 201-70-000-517-000- | 607142- | 90,000 |
| DEBT SERVICE | INTEREST - 2019 SPECIAL OBLIGATION BOND SERIES B | 201-70-000-517-000- | 607242- | 58,000 |
| OPERATING EXPENSE | BANK SVCS CHARGES | 201-70-000-517-000- | 604905- | (300) |
| DEBT SERVICE | ADMINISTRATION COSTS | 201-70-000-517-000- | 607322- | (34,500) |
| | TOTAL DEBT SERVICE | | | <u>\$ 250,300</u> |
| | TOTAL USE OF FUNDS | | | <u>\$ 250,300</u> |

CITY OF MIRAMAR
EXHIBIT "F"
BUDGET REVISION
STREET CONSTRUCTION & MAINTENANCE FUND (385)

| REVENUE/EXPENSE TYPE | ACCOUNT DESCRIPTION | BUDGET LINE ITEM | BUDGET CODE NO. | AMOUNT |
|-------------------------------|--------------------------------|---------------------|--------------------|---------------------|
| SOURCE OF FUNDS | | | | |
| INTERGOVERNMENTAL REVENUE | LOCAL OPTION GAS TAX-FIRST | 385-00-000-000-000- | 312410- | \$ (229,600) |
| INTERGOVERNMENTAL REVENUE | LOCAL OPTION GAS TAX-SECOND | 385-00-000-000-000- | 312420- | (176,600) |
| INTERGOVERNMENTAL REVENUE | STATE REVENUE SHARING-PROCEEDS | 385-00-000-000-000- | 335120- | (135,400) |
| MISCELLANEOUS REVENUE | INTEREST EARNINGS | 385-00-000-000-000- | 361100- | (11,700) |
| APPROPRIATION OF FUND BALANCE | APPROPRIATION OF FUND BALANCE | 385-00-000-000-000- | 399999- | (104,000) |
| TOTAL SOURCE OF FUNDS | | | | \$ (657,300) |
| USE OF FUNDS | | | | |
| TRANSFERS | | | | |
| TRANSFERS | TRFR TO GENERAL FUND | 385-90-000-581-000- | 691001- | \$ (657,300) |
| TOTAL TRANSFERS | | | | \$ (657,300) |
| TOTAL USE OF FUNDS | | | | \$ (657,300) |

CITY OF MIRAMAR
EXHIBIT "G"
BUDGET REVISION
FLEET MAINTENANCE FUND (503)

| REVENUE/EXPENSE TYPE | ACCOUNT DESCRIPTION | BUDGET LINE ITEM | BUDGET CODE NO. | AMOUNT |
|---|--------------------------------|---------------------|--------------------|---------------------|
| SOURCE OF FUNDS | | | | |
| CHARGES FOR SERVICES | VEHICLE REPLACEMENT PROGRAM | 503-00-000-000-000- | 341230- | \$ (99,000) |
| MISCELLANEOUS REVENUE | INTEREST EARNINGS | 503-00-000-000-000- | 361100- | (21,200) |
| TOTAL SOURCE OF FUNDS | | | | \$ (120,200) |
| USE OF FUNDS | | | | |
| PUBLIC WORKS - FLEET MAINTENANCE | | | | |
| PERSONNEL SERVICES | EMPLOYEE SALARIES | 503-50-521-519-000- | 601200- | \$ (13,300) |
| PERSONNEL SERVICES | LUMP SUM PAYOUT - ACCRUED TIME | 503-50-521-519-000- | 601205- | (9,500) |
| PERSONNEL SERVICES | NON-PENSIONABLE EARNINGS | 503-50-521-519-000- | 601210- | (2,900) |
| PERSONNEL SERVICES | OVERTIME-GENERAL | 503-50-521-519-000- | 601400- | (7,700) |
| PERSONNEL SERVICES | INCENTIVE PAY | 503-50-521-519-000- | 601510- | (5,400) |
| PERSONNEL SERVICES | FICA & MICA | 503-50-521-519-000- | 602100- | (2,800) |
| PERSONNEL SERVICES | HEALTH INSURANCE-PPO | 503-50-521-519-000- | 602304- | (7,800) |
| PERSONNEL SERVICES | HEALTH INSURANCE-HMO | 503-50-521-519-000- | 602305- | (15,700) |
| OPERATING EXPENSE | REIMBURSABLE PARTS | 503-50-521-519-000- | 604616- | (30,700) |
| OPERATING EXPENSE | REIMBURSABLE SVCS | 503-50-521-519-000- | 604617- | (1,100) |
| OPERATING EXPENSE | BANK SVCS CHARGES | 503-50-521-519-000- | 604905- | (1,500) |
| OPERATING EXPENSE | LICENSE & PERMIT FEES | 503-50-521-519-000- | 604920- | (1,400) |
| OPERATING EXPENSE | NONCAP EQUIP (ITEM LESS 5000) | 503-50-521-519-000- | 605251- | (12,900) |
| OPERATING EXPENSE | TRAINING-GENERAL | 503-50-521-519-000- | 605500- | (7,500) |
| TOTAL PUBLIC WORKS - FLEET MAINTENANCE | | | | \$ (120,200) |
| TOTAL USE OF FUNDS | | | | \$ (120,200) |