



AGENDA ITEM SUMMARY FORM

File ID: #12675

Date: 09/29/2022

Requesting Department: Office of Management and Budget

Commission Meeting Date: 11/17/2022

Sponsored By:

District Impacted: Various

Type: Resolution

Subject: Approve - Fiscal Year '21-'22 Close Out Budget Adjustments

Purpose of Item:

Recommend changes to the FY 2021-22 budget to allow for year-end close-out.

Background of Item:

As FY 2021-22 is now complete and the financial system is now closed, as such it is now appropriate to amend the City's previously approved budget allocations to close the fiscal year in compliance with existing laws (Florida Statutes 166.241) and best practices.

Budget Impact Analysis

Item is NOT Related to Revenue

Item is NOT funded by Bonds

Item is an Expenditure

Total Fiscal Impact:

General Account No: Various (\$19.420 million)

Special Revenue Account No: Various (\$495,000)

Debt Service: (\$2.03 million)

Reviewed By

Office of Management and Budget	Marie Gouin	Department Head Review	Completed	09/29/2022 9:24 PM
City Manager's Office	Larry M. Spring	Assistant City Manager Review	Completed	10/19/2022 8:22 AM
City Manager's Office	Arthur Noriega V	City Manager Review	Completed	10/19/2022 8:37 AM
Legislative Division	Valentin J Alvarez	Legislative Division Review	Completed	11/07/2022 6:41 PM
Office of the City Attorney	Richard Appleton	ACA Review	Completed	11/07/2022 7:26 PM
City Commission	Maricarmen Lopez	Meeting	Completed	11/17/2022 9:00 AM
Office of the City Attorney	Victoria Méndez	Approved Form and Correctness	Pending	



City of Miami

Legislation

Resolution

City Hall
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Miami, FL 33133
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Enactment Number: R-22-0457

File Number: 12675

Final Action Date: 11/17/2022

A RESOLUTION OF THE MIAMI CITY COMMISSION, WITH ATTACHMENT(S), AMENDING APPROPRIATIONS RELATING TO OPERATIONAL AND BUDGETARY REQUIREMENTS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2022.

"INCOMPLETE (ITEM WAS ADOPTED WITH MODIFICATIONS). PENDING FINAL APPROVAL AS TO FORM AND CORRECTNESS BY CITY ATTORNEY."

WHEREAS, in accordance with Section 166.241(4), Florida Statutes, and other applicable State of Florida and local laws (collectively, "Laws"), the City of Miami ("City") is amending and closing out its General Fund Budget and total Budget for all funds for the fiscal year ending September 30, 2022 ("Fiscal Year 2021-22"), as further described in Exhibit "A", attached and incorporated; and

WHEREAS, the General Fund Budget for Fiscal Year 2021-22 is \$918,286 and the total Budget for all operating funds is \$1,432,584; and

WHEREAS, in accordance with the close-out memorandum set forth in Exhibit "A", attached and incorporated, it is in the best interests of the City to authorize the City Manager to make any necessary changes to adjust, amend, and appropriate the City's Fiscal Year 2021-22 Operating Budget, Five-Year Financial Plan, Strategic Plan, and Multi-Year Capital Plan as may be necessary for said purpose; and

WHEREAS, the major source of revenue for the General Fund is derived from the category identified as "Property Taxes" in the amount of \$453,802,000; and

WHEREAS, it is necessary to adjust year-end budgets for the General Fund, Special Revenue Funds, and Debt Service Funds in order to comply with the Laws;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF MIAMI, FLORIDA:

Section 1. The recitals and findings contained in the Preamble to this Resolution are adopted by reference and incorporated as if fully set forth in this Section.

Section 2. The following appropriations are made for the municipal operations of the General Fund for Fiscal Year 2021-22:

GENERAL FUND**Appropriation**

Departments, Boards and Offices:

Mayor	\$	2,636,000
Commissioners		9,258,000
City Manager		5,804,000
Agenda Coordination		409,000
Independent Auditor General		1,602,000
City Attorney		11,261,000
City Clerk		2,067,000
Civil Service		591,000
Code Compliance		9,413,000
Communications		1,628,000
Equal Opportunity and Diversity Programs		585,000
Finance		11,757,000
Grants Administration		1,786,000
Human Resources		5,634,000
Innovation and Technology		15,051,000
Management and Budget		3,315,000
Procurement		3,215,000
Human Services		7,824,000
Building		23,315,000
Planning		5,912,000
Zoning		4,977,000
Housing and Community Development		1,847,000
General Services Administration		31,725,000
Resilience and Public Works		29,987,000
Solid Waste		44,198,000
Capital Improvements		4,296,000
Fire-Rescue		181,494,000
Police		294,033,000
Real Estate and Asset Management		16,064,000
Parks and Recreation		56,300,000
Risk Management		3,830,000
Non-Departmental Accounts (NDA)		44,079,000
Transfers - Out		82,393,000
Total	\$	918,286,000

Section 3. The above appropriations for the General Fund are made based on the following sources of revenues for Fiscal Year 2021-22:

GENERAL FUND		REVENUES
Property Taxes	\$	453,802,000
Franchise Fees and Other Taxes		117,795,000
Interest		3,061,000
Transfers-In		24,541,000
Fines and Forfeitures		7,189,000
Intergovernmental Revenues		90,376,000
Licenses and Permits		67,240,000
Other Revenues (Inflows)		19,081,000
Charges for Services		135,201,000
TOTAL GENERAL FUND	\$	918,286,000

Section 4. The following appropriations are made for the municipal operations of Debt Service Funds for Fiscal Year 2021-22:

DEBT SERVICE FUNDS		APPROPRIATIONS
General Obligation Bonds	\$	25,118,000
Special Obligation Bonds		44,681,000
TOTAL DEBT SERVICE FUNDS	\$	69,799,000

Section 5. The above appropriations for Debt Service Funds are made based on the following sources of revenues for Fiscal Year 2021-22:

DEBT SERVICE FUNDS		REVENUES
Property Taxes	\$	20,236,000
Transfers-In and Other Revenues		49,563,000
TOTAL DEBT SERVICE FUNDS	\$	69,799,000

Section 6. The following appropriations are made for the municipal operations of Special Revenue Funds for Fiscal Year 2021-22:

<u>SPECIAL REVENUE FUNDS</u>	<u>APPROPRIATIONS</u>
General Special Revenues	\$ 2,204,000
Sport Facilities and Activities	13,000
Planning Services	18,085,000
Planning and Zoning Tree Trust Fund	5,602,000
Public Art Fund	4,200,000
Historic Preservation Trust Fund	136,000
Fire Rescue Services	6,596,000
UASI-Fire Rescue	28,502,000
Parks and Recreation Services	3,786,000
Police Services	14,821,000
Law Enforcement Trust Fund	1,137,000
Public Works Services	7,946,000
Solid Waste Recycling Trust	85,000
City Clerk Services	1,705,000
Community and Economic Development	64,347,000
Homeless Program	2,407,000
Human Services	778,000
Bayfront/Riverfront Land Acquisition Rouse Trust	1,860,000
Miami Ballpark Parking Facilities	7,253,000
Departmental Improvement Initiatives	13,580,000
Transportation and Transit	33,337,000
Emergency Funds	100,000
American Rescue Plan Act	137,640,000
TOTAL SPECIAL REVENUE FUNDS	<u>\$ 356,120,000</u>

Section 7. The above appropriations for Special Revenue Funds are made based on the following sources of revenues for Fiscal Year 2021-22:

<u>SPECIAL REVENUE FUNDS</u>	<u>REVENUES</u>
All Sources	\$ 356,120,000
TOTAL SPECIAL REVENUE FUNDS	<u>\$ 356,120,000</u>

Section 8. The following appropriations are made for the municipal operations of Internal Service Funds for Fiscal Year 2021-22:

<u>INTERNAL SERVICE FUND</u>	<u>APPROPRIATIONS</u>
Life and Health Insurance	43,194,000
Workers' Compensation	18,369,000
Others	26,816,000
TOTAL INTERNAL SERVICE FUND	<u>\$ 88,379,000</u>

Section 9. The above appropriations for Internal Service Funds are made based on the following sources of revenues for Fiscal Year 2021-22:

<u>INTERNAL SERVICE FUND</u>	<u>REVENUES</u>
All Sources	\$ 88,379,000
TOTAL INTERNAL SERVICE FUND	<u>\$ 88,379,000</u>

Section 10. This Resolution is a resolution of precedent and all other resolutions in conflict with it are held null and void insofar as they pertain to these appropriations; however, no provision contained in this Resolution shall be construed to violate the Anti-Deficiency Act, as set forth in Sections 18-500 through Sections 18-503 of the Code of the City of Miami, Florida, as amended ("City Code"). These appropriations are expenditure requirements for the City, but are not mandatory. The City Manager is specifically authorized¹ to transfer funds between accounts and withhold any of these appropriated funds from encumbrance or expenditure should such action appear advantageous to the economic and efficient operation of the City. The City Manager is also authorized¹ to transfer any excess unrestricted moneys from other funds to the General Fund provided that those are appropriated moneys which are no longer needed to implement the original purpose of the appropriation and whose expenditure is not limited to use for any other specified purpose.

Section 11. All departments and the number of employees designated therein provided for in this budget either by position summary or by the organizational chart are deemed approved by the City Commission. Any permanent change regarding same shall require City Commission approval.

Section 12. The City Manager is authorized¹ to continue to administer the executive pay plan and benefit package, and to disburse the funds appropriated herein for said purpose in a manner he deems appropriate. The City Manager is also authorized¹ to administer and disburse the City Commission benefit package. With the exception of those positions in which the salary is established by City Commission action, the City Manager is further authorized¹ to establish the salaries of those employees in executive and staff positions in accordance with the executive and staff pay plan. These employees may receive any salary increases given as stated in this Resolution.

Section 13. The City Manager is authorized¹ to disburse any funds that may be designated by the City Commission as cost-of-living or other pay adjustments to Civil Service, executive and staff employees as may be approved by the City Manager.

Section 14. Nothing contained in this Resolution shall be construed as to prohibit or prevent the City Manager, the administrative head of the City, who is responsible for the efficient administration of all Departments, from exercising the power granted to and imposed upon him in the Charter of the City of Miami, Florida, as amended ("City Charter") to fix, adjust, raise, or lower salaries, and to create, abolish, fill or hold vacant, temporary or permanent positions whenever it has been determined by the City Manager to be in the best interest of efficient and economical administration of the City and all its Departments.² The authority contained in this Section shall also be applicable whenever the City Manager shall cause a Department to reorganize itself to perform its services more efficiently; such reorganization may include reduction of budgeted positions, reclassification of positions, and alteration of the number of budgeted positions in any given classification.

Section 15. (a) (1) The transfer of funds between the detailed accounts comprising any separate amount appropriated by the above sections hereof is approved and authorized when such transfer shall have been made at the request of the City Manager and when such transfer shall have been made of any part of an unencumbered balance of an

¹ The herein authorization is further subject to compliance with all legal requirements that may be imposed, including but not limited to, those prescribed by applicable City Charter and City Code provisions.

² The provisions of this Section 14 are subject to the limitations and requirements set forth in City Commission Resolution No. 22-0230.

appropriation to or for a purpose or object for which the appropriation for the herein fiscal year has proved insufficient.

(2) The transfer of funds between the detailed accounts comprising any separate amount appropriated by the above sections hereof is approved and authorized when such transfer of funds is made at the request of the City Manager and when such transfer is to be made between the detailed accounts appropriated to the same office, department, or division.

(b) (1) To effect salary adjustments, the City Manager is further authorized to make departmental and other transfers from any reserve accounts established in the General Fund, and is authorized¹ to approve transfers for any unforeseen requirements of all appropriated funds as may be required so long as such transfer is consistent with the provisions contained in Chapter 18, Article IX of the City Code.

(2) To facilitate effective budgetary control and sound fiscal management, the City Manager is further authorized¹ to transfer funds from departmental budget reserve accounts to the Emergency Account of Non-Departmental Accounts to other Funds, and to departmental budget reserve accounts from the Emergency Account of Non-Departmental Accounts to other Funds.

(3) The Emergency Account is declared to be appropriated to meet emergency expenses and is subject to expenditure by the City Manager for any emergency purpose.

(c) Except as herein provided, transfers between items appropriated shall be authorized by resolution amendatory hereto, except that transfers from the Non-Departmental Accounts may be made by resolution.

Section 16. (a) The City Manager is authorized¹ to invite or advertise for bids for the purchase of any material, equipment, physical improvement, or service provided by the aforementioned appropriations or which may be provided for in accordance with the authority of this Resolution, for which formal bidding is required; such bids shall be returnable to the City Commission or City Manager in accordance with City Charter or City Code provisions.

(b) Further, expenditure of the herein appropriated funds is authorized in the procurement of goods and services by award or contract for the same by the City Commission following the use, if applicable, of competitive negotiations unless the award of such contract by the City Manager is expressly allowed under City Code provisions.

Section 17. This Resolution shall become effective immediately upon its adoption and signature of the Mayor.³

APPROVED AS TO FORM AND CORRECTNESS:

³ If the Mayor does not sign this Resolution, it shall become effective at the end of ten (10) calendar days from the date it was passed and adopted. If the Mayor vetoes this Resolution, it shall become effective immediately upon override of the veto by the City Commission.