



**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

M E M O R A N D U M

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

FROM: Charles Anderson
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name and title.

DATE: January 23, 2012

SUBJECT: FY 2010-11 End-of-Year Supplemental Budget Report

In accordance with Resolution No. 195-05, we have reviewed the Mayor's FY 2010-11 End-of-Year Supplemental Budget report. In anticipation of the January 24, 2012, Board of County Commission meeting, agenda item 5(B), we offer for your consideration, general comments as well as observations on specific items.

CORRECTIONS AND REHABILITATION

A supplemental budget is required under Fund GF 030, Subfund 044 to reflect \$311,000 of FY 2009-10 carryover proceeds used to cover Food Service Bureau expenses.

Observation:

The amount mentioned in the Supplement (\$311,000) was held in reserves since FY 2009-10, but not reflected in the FY 2010-11 Adopted Budget.

CONSUMER SERVICES DEPARTMENT

The Consumer Services Department requires a supplemental budget of \$1.99 million in Fund SO 720 to reflect Building Better Communities General Obligation Bond Program (BBC GOB) funds required as matching funds for grants awarded by the United States Department of Agriculture (USDA) to the County. These proceeds were used to cover expenditures related to the purchase of developmental rights on 165 acres, to retain the agriculture zoning in the County.

Observation:

This amount was verified in FAMIS (Project 720002 PDR-09USDA FARM PROTECTION PROGRAM, Index Codes - CSRPD09MAT & CSRPD09USDA). Miami-Dade County's agricultural lands are a unique and economically important resource. On September 20, 2007, the Board of County

Commissioners adopted a resolution creating the County's Purchase of Development Rights (PDR) Program. The PDR Program implements the will of Miami-Dade County voters by utilizing General Obligation Bond funds to preserve agricultural land. This program serves as one mechanism for farmland preservation by providing the County with the ability to purchase residential development rights from willing property owners, ensuring that the related properties remain undeveloped and available for agricultural uses.

GRANTS COORDINATION

The Office of Grants Coordination will require a supplemental budget in the amount of \$849,000 in Fund 720, Subfund 720 as a result of additional federal grant funding received and spent for the Ryan White Program, which is utilized to fund services for individuals who are infected with HIV/AIDS.

Observation:

The supplemental budget is required to reflect the unbudgeted receipt of grant funding due to the fact that the grant award cycle (March – February) does not follow the budget cycle. The funds are used primarily to finance ambulatory/outpatient medical care, prescription drugs, oral health care, medical case management, food, transportation, mental health therapy/counseling, psychosocial support services, health insurance assistance, substance abuse counseling/treatment, legal assistance, and outreach services; as well as other allowable/required grant related expenses such as grantee administration, quality management, planning council staff support, and the Program's Management Information System.

HOMELESS TRUST

The Homeless Trust requires a supplemental budget in the amount of \$1.096 million in Fund ST 150, Subfund 155 to reflect an intradepartmental transfer of \$321,000 to the Homeless Trust Reserve Fund (Fund ST 150, Subfund 150) and \$775,000 to cover additional capital expenses associated with the construction of Verde Gardens 145 unit permanent housing development. Additional funding is provided from higher than anticipated carryover.

Observation:

The \$1.096 million was verified in FAMIS for ST150 155. The Verde Gardens project was expected to be completed in FY 2009-10; however, it extended into FY 2010-11 with expenses of \$775,000.

PLANNING AND ZONING

The Planning and Zoning Department requires a supplemental budget in the amount of \$92,000 in Fund CI 349 Subfund 999 for Impact Fee Administration to provide sufficient expenditure authority to cover unbudgeted termination payouts. Funding is provided from additional impact fee administrative revenues.

Observation:

The FY 2010-11 Adopted Budget allocates \$318,000 for Impact Fee Administration. FAMIS shows \$410,000 expended in the fiscal year, a net overrun of \$92,000, mostly due to payments for unused sick leave and termination payments to Larry Jensen, the former Impact Fee Manager, who retired 7/30/2012. The \$92,000 was covered by \$434,000 in additional Impact Fee Administration revenue.

FIRE RESCUE DEPARTMENT

The Fire Rescue Training Facility (Project 3720181) will require a supplemental budget of \$1.427 million to cover higher than anticipated project costs. The funding will be provided from the Fire Department Series 1995 Special Obligation Bond unallocated interest earnings.

Observation:

The Fire Rescue Training Facility Project was marked for completion in FY 2009-10, and therefore was not budgeted in FY 2010-11. Allowable expenses are being charged to the project in order to free up operating funding for the district.

PARK AND RECREATION

The Park and Recreation Department requires a supplemental budget of \$90,000 for Project 936150 to assist with ongoing site repairs such as the Crandon Park facility (\$65,000) and the Country Club of Miami (\$25,000) which occurred in FY 2010-11. These repairs included lighting and dry chemical storage improvements. The funding is provided from Special Obligation Bond Series 1995 unallocated proceeds and interest. This ordinance schedule was not part of the FY 2010-11 Adopted Budget.

Observation:

The attached PDF is the most recent capital book information for project 936150-Sports Facility Bond Series 1995-Park Capital Improvements. The FY 2010-11 Adopted Budget reports show 1995 Sports Facility Bond Interest (\$390,000) and 1995 Sports Facility Bond Proceeds (\$291,000) totaling \$591,000. Expenditures for planning and design total \$90,000 and remaining revenue balance of \$501,000. The lighting repairs pertain to the tennis courts at the Crandon Park facility and the dry chemical storage was an issue at both the Country Club of Miami and at the Crandon Park facility.

PARK AND RECREATION

A supplemental budget in the amount of \$343,000 in Fund SO 040, Subfund 004 is needed to provide sufficient expenditure authority for unbudgeted Marina capital improvements including building renovations, restroom upgrades, and repairs to gates and fences. Funding is provided from higher than anticipated carryover in the Marina's capital fund.

Observation:

There was higher than anticipated carryover in the Marina's operating fund which resulted in an increased transfer of revenues to the Marina MOU reserve (R38100-Interfund transfer) as verified in FAMIS. The total transfer was \$1,148,086 allowing for more than sufficient revenue to cover additional expenditure authority being requested.

Special thanks to the Office of Management and Budget for their cooperation and assistance.

C: Honorable Carlos Gimenez, Mayor
 Ed Marquez, Deputy Mayor
 R. A. Cuevas, Jr., County Attorney
 Jennifer Moon, Director, OMB
 Christopher Agrippa, Division Chief, Clerk of the Board

OSBM Book Report:

STRATEGIC AREA:	Recreation and Culture	***** FUNDED PROJECTS *****
DEPARTMENT:	Parks, Recreation and Open Spaces	(dollars in thousands)

SPORTS FACILITY BOND SERIES 1995- PARK CAPITAL IMPROVEMENTS**PROJECT # 936150** 

DESCRIPTION: Construct park improvements at Crandon Park and Country Club of Miami

LOCATION: Various

Various Sites

DISTRICT LOCATED: 7, 13

DISTRICT(S) SERVED: Countywide

ESTIMATED ANNUAL OPERATING IMPACT: \$0

REVENUE SCHEDULE:

	PRIOR	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	FUTURE	Total:
1995 Sports Facility Bond Interest	300	0	0	0	0	0	0	0	300
1995 Sports Facility Bond Proceeds	291	0	0	0	0	0	0	0	291

TOTAL REVENUE:

	591	0	0	0	0	0	0	0	591
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EXPENDITURE SCHEDULE:

	PRIOR	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	FUTURE	Total:
Planning and Design	90	0	0	0	0	0	0	0	90
Construction	0	501	0	0	0	0	0	0	501

TOTAL EXPENDITURES:

	90	501	0	0	0	0	0	0	591
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