

FT 2008-09 End of Year Budget Transactions

Department Name	Fund Type	Spending Category	Total by Fund	Adjustment Amount	Percent of the Fund	Transferred From	Comments
Administrative Office of the Courts	GF (030)	Contractual Services		23,261.37		Other Operating	Higher than anticipated expenditures associated with Judicial Services
		Transfers Out		53,000.00		Other Operating	Costs associated with higher than anticipated debt service payments for the Coral Gables Courthouse
	Subtotal		28,916,000.00	76,261.37	0.26%		
Building	GF (030)	Contractual Services		38,479.40	0.14%	Charges for County Services	Higher than anticipated Credit Card Service Charges
				39,479.40		Other Operating	Higher than expected expenses associated with legal counsel
	Subtotal		5,062,000.00	1,153.42	0.23%		
Capital Improvement	GF (10)	Contractual Services		10,701.91		Other Operating	Increased expenses associated with web design and copier maintenance
				10,701.91		Other Operating	CSA charges for security guards due to the use of BCC Chambers for meetings
	Subtotal		5,043,000.00	438.59	0.01%		
County Attorney	GF (010)	Court Costs		10,260.99		Capital	Higher than anticipated expenses associated with court costs and courier services
		Contractual Services		239.22		Capital	Higher than anticipated expenses associated with transporting clients
		Other Operating Costs		20,780.21		Capital	Higher than anticipated expenses associated with travel, publications, PC maintenance and telephones
	Subtotal		25,247,000.00	31,280.42	0.12%		
County Commission		Personnel Services		71,662.88		Other Operating Costs	Additional costs in personnel, awards, and special recognition areas
	GF (010)	Contractual Services		138,958.89		Other Operating Costs	Additional outside contractual services expenditures such as janitorial, security services, and other miscellaneous charges
		Transfers out		20,500.00		Other Operating Costs	Expenses associated with allocations to Mem & Pop grants
		Grants to Outside Organizations		335,409.60		Other Operating Costs	Expenses associated with allocations to CSOs
				587,551.17	2.75%		
	Subtotal		9,118,000.00	229,790.88	2.52%		
County Executive Office	GF (010)	Personnel Services		229,790.88		Other Operating Costs	Expenses associated with unbudgeted DIP payments, termination payments and other personnel costs funded with savings in other operating costs
				229,790.88		Other Operating	For work related to capital projects expenditures which are incurred unevenly throughout the life of the project
	Subtotal		25,162,000.00	972,287.73	4.94%		
Cultural Affairs/Act in Public Places	SO (125)	Capital		18,952.06		Contractual Services	Higher than anticipated telephone expenses
		Grants to Outside Organizations		46,353.67		Contractual Services	Higher than budgeted expenses for purchase of laptop computers and IT equipment for the Emergency Operations Center
	Subtotal		10,138,000.00	65,305.73	0.64%		

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Enterprise Technology Services Department	GF (060)	Charges for County Services	137,537,000.00	224,000.07	0.16%	Other Operating Costs	Additional expenses associated with higher than anticipated external service charges between ETSD divisions
	Subtotal			224,000.07	0.16%		
Environmental Resource Management	GF (030)	Grants to Outside Organizations	107,576.40	107,576.40	0.08%	Other Operating Costs	Expenses related to unanticipated billing procedure changes for CSOs; accounting treatment changed due to contract monitoring transferring to another department
	Subtotal		142,255,000.00	107,576.40	0.08%		Higher than anticipated expenses associated with computer system hardware and training programs
Fair Employment Practices	GF (010)	Capital	588.15	588.15	0.05%	Other Operating Costs	Additional expenditures associated with financial advisory services
	Subtotal	Contractual Services	1,257,000.00	588.15	0.05%	Other Operating Costs	Reflects deferred capital project; savings resulted in additional transfer to Capital Outlay Reserve for future capital project expenses
	GF (030)	Transfers Out	48,417,000.00	2,550,000.00	5.28%	Other Operating Costs	Higher than anticipated expenses associated with filing fees, claims, and other court costs for Credit and Collection activities
	GF (050)	Court Costs	7,321,000.00	2,357.97	0.03%	Other Operating Costs	Higher than anticipated termination payouts
Finance			55,738,000.00	3,060,873.13	5.55%	Other Operating Costs	Higher than anticipated transition costs
	Subtotal	Personal Services	2,730,832.81	2,730,832.81		Other Operating Costs	
Fire Rescue	SF (011)	Court Costs	2,245.97	2,245.97		Other Operating Costs	
	Subtotal		400,002,000.00	2,733,128.78	0.68%	Charges for County Services	Expenses due to unanticipated Special Taxing District assessment charge
General Services Administration	GF (050)	Distribution of Funds in Trust	504,877.04	504,877.04	0.16%	Other Operating Costs	Higher than anticipated expenses associated with ETSD logistical support
	Subtotal		313,344,000.00	504,877.04	0.16%		FIS Special Act retroactive charges
Housing Finance Authority	OE (170)	Charges for County Services	3,712.58	3,712.58	0.09%	Other Operating	
	Subtotal		4,270,000.00	101,758.76	0.39%	Grants to Outside Organizations	Due to unbudgeted Jean Court Youth Conference expenses
Medical Examiner	SO (110)	Personal Services	19,948,000.00	30,734.32	1.10%	Grants to Outside Organizations	Due to other hours security service charges
	Subtotal	Contractual Services	24,407.38	24,407.38		Other Operating Costs	Expenditures due to increase in STS expenses
Metro-Miami Action Plan	SO (100)	Charges for County Services	55,141.70	1,567,538.00	0.56%	Other Operating Costs	State-assisted Transit Disadvantaged Program
	Subtotal	Contractual Services	794,110.00	794,110.00		Capital	Additional moving expenses
Miami Dade Transit	ET (411)	Transfers out	422,087,000.00	2,361,708.00	0.13%	Other Operating Costs	Additional expenses related to unbudgeted unemployment insurance
	Subtotal		29,765,000.00	3,136.97	0.30%		
Office of Grants Coordination	GF (030)	Charges for County Services	37,507.00	37,507.00			
	Subtotal		1,047,000.00	3,136.97	0.30%		
Office of Americans with Disabilities Act Coordination		Personal Services	3,136.97	3,136.97			
	Subtotal						

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Office of Film and Entertainment	SO (100)	Contractual Services		13,702.11		Other Operating	Expenses associated with unanticipated bank credit card charges and other professional services
	Subtotal	Charges for County Services		7,784.85		Other Operating	Expense associated with EISD service charge and pool vehicles
Park and Recreation	GF (040)	Distribution of Funds in Trust	664,000.00	21,466.96	3.24%	Other Operating Costs	Higher than anticipated assessments for County owned properties
	SO (125)	Charges for County Services	107,847,000.00	28,130.48	0.03%	Other Operating Costs	Higher than anticipated fleet charges related to Metrozoo operations
	Subtotal	Charges for County Services	108,511,000.00	26,514.34	0.14%	Other Operating Costs	Higher than anticipated expenses for Energy Conservation Program
	GF (010)	Personnel Services	126,948,000.00	54,653.82	0.04%	Other Operating Costs	Lower than anticipated addition of police officers
Police	SO (110)	Transfers Out	490,454,000.00	40,930.71	0.82%	Other Operating Costs	Parking violation revenues higher than expected, making transfers to Creating Guards higher than expected
	Subtotal	Distribution of Funds in Trust	8,683,000.00	235,517.77	4.91%	Other Operating Costs	Parking violation revenues higher than expected, making transfers to municipalities higher than expected
	GF (050)	Contractual Services	495,137,000.00	4,460,459.19	0.89%	Other Operating Costs	Expenses associated with higher than budgeted process serving
Procurement Management	Subtotal	Charges for County Services	17,926,000.00	21,635.47	0.12%	Other Operating Costs	Higher than anticipated expenditures associated with hearing examiners reimbursement
	GF (010)	Court Costs		3,892.97		Other Operating Costs	Higher than budgeted expenses associated with processing of Value Adjustment Board hearings
Property Appraiser	Subtotal	Charges for County Services	26,269,000.00	124,220.98	0.45%	Other Operating Costs	new staff hired during the fiscal year
	ES (420)	Personnel Services		497,000.00		Other Operating Costs	Expenditures associated with increased overtime for security personnel due to additional posts covered
Support	Subtotal	Charges for County Services	123,940,000.00	1,147,590.00	1.33%	Other Operating Costs	Expenditures associated with increased transfers to the Police Department due to additional posts covered
	EW (470)	Capital		4,739.04		Other Operating Costs	Higher than anticipated enforcement activities
Solid Waste Management	Subtotal	Capital		41,380.85		Other Operating Costs	Delivery of Heavy Fleet in FY 2008-09 that was budgeted in FY 2007-08
	EW (490)	Capital		80,331.70	0.07%	Other Operating Costs	Expenses related to unanticipated billing procedure changes for CBOs; accounting treatment changed due to contract monitoring transitioning to another department
	Subtotal	Capital		2,637,872.72	1.67%	Other Operating Costs	Higher than anticipated debt service expenses
			425,288,000.00	4,395,870.82	1.03%		Delivery of Heavy Fleet in FY 2008-09 that was budgeted in FY 2007-08

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