Memorandum

MIAMI-DADE COUNTY

Date: January 25, 2007

Supplement to
Agenda Item No. 5(S)

To: Honorable Chairman Bruno A. Barreiro, and Members, Board of County Commissioners

From: George M. Burgess
County Manager

Subject: FY 2005-06 Year-End Budget Amendment and Supplemental Budget

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On today's agenda are two related items, the FY 2005-06 Year-End Budget Amendment and FY 2005-06 Year-End Supplemental Budget. The Miami-Dade County Home Rule Charter and State law provide that the Board of County Commissioners approve the County's annual budget. These laws also require that expenditures not exceed the authorized budget. However, because it is, by definition, impossible to budget for extraordinary or unplanned events, it is sometimes necessary to make adjustments to the authorized budget. These adjustments are only necessary if expenditures will exceed the authorized budget; revenues in excess of budget that are not going to be spent in the current year will be carried over into FY 2006-07 and do not require authorization.

FY 2005-06 Year-End Budget Amendment

A budget amendment is necessary to cover additional personnel and operating expenses at Correction and Rehabilitation, the County Manager's Office, Strategic Business Management and Park and Recreation. Additionally, various departments including Empowerment Trust, Miami-Dade Housing, Team Metro, and the Vizcaya Museum and Gardens are being amended to cover expenditures in excess of operating revenues. The budget amendment also includes adjustments to address the Community Development Block Grant FY 2005 Public Service cap excess, as explained at the September budget hearings and covers prior fiscal year deficits in Community Action Agency and Human Services. The adjustments included in this item equal 1.3 percent of the total general fund budget.

FY 2005-06 Year-End Supplemental Budget

For departments whose fiscal activity occurs in a fund separate from the general fund, and who are at least in part supported by revenues other than the general fund, a supplemental budget is required if expenditures exceed the authorized budget. These higher expenditures may be funded by revenues that are higher than budgeted, unbudgeted carryover, or by additional general fund subsidy. The adjustments included in this item equal 2.8 percent of the total budget.

A number of the adjustments included in this supplemental budget include extraordinary events such as hurricanes (Solid Waste Management and Park and Recreation), adjustments in federal and state grants (Homeless Trust, Transit, Human Services, and Corrections and Rehabilitation), and increased transfer of Office of the Clerk revenues to cover court-related functions. Other supplements are the result of higher than anticipated expenses like fuel, overtime, and electricity (General Services Administration and Transit) or new or expanded service demand (Miami-Dade Police).

Some of the adjustments included in the supplemental budget are technical in nature. As an example, occupational license, healthcare surtax, tourist development tax/surtax, and professional sports facility

tax revenues, which were higher than anticipated in the budget, must be transferred to the appropriate accounts pursuant to ordinances governing the use of these funds.

The supplemental budget increased the General Fund budget by $4.836 million. The additional funds are used to cover various expenses and one-time adjustments such as the elimination of a prior year deficit at the Community Action Agency ($1.88 million) and covering the County's 12.5 percent local match contribution for hurricane related expenses in the Park and Recreation Department ($2.138 million).

The attached schedule details, by department, the reasons for the adjustments that are to be made, the source of funding supporting the adjustment, and within which item the adjustment is being made. The budget amendment and supplemental budget items include explanations of each of the line items within the context of the approved budget. I hope that this report clarifies these items. If you have any questions prior to the meeting, please feel free to contact Jennifer Glazer-Moon or me.

Attachment

Susanne M. Torriente
Chief of Staff/Assistant County Manager

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Summary of End-of-Year Budget Amendment and Supplemental

Department	Adjustments Description	Value	Supplemental Budget Source of funds	Value	General Fund Amendment Value
General Fund	Reallocation of Reserves	16,278,000			(16,278,000)
	Increase General Fund budget with interest earnings supplement and distribute said funds in the amendment	4,836,000	Additional Interest Earnings	4,836,000	(4,836,000)
		21,114,000			(21,114,000)
Community Action Agency	Greater Miami Service Corp Prior Yr. Deficit	1,880,000			1,880,000
Corrections and Rehabilitation Department	Negotiated Wage Adjustment	1,715,000			
	Termination Pay	901,000			
	Additional Grantee-Related Expenditures	79,000			
	Overtime Resulting From Hurricane Wilma	1,128,000	Additional State Criminal Alien Assistance Program Revenue	79,000	
		3,823,000			3,744,000
Empowerment Trust	Enterprise Community Center	170,000			170,000
Office of Strategic Business Management	Separation Costs	102,000			102,000
County Manager's Office	Separation Costs	472,000			472,000
Housing Agency	Revenue shortfall from Heritage Village I sale delay	3,500,000			
	Revenue shortfall from Federal Public Housing subsidy	557,000			
		4,057,000			4,057,000

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Summary of End-of-Year Budget Amendment and Supplemental

Department	Adjustments Description	Value	Supplemental Budget Source of funds	Value	General Fund Amendment Value
Team Metro	Shortfall in Code Fine Enforcement Revenue	621,000			
	Decrease In Carryover	369,000			
	Departmental Savings And Increases In Other Revenues	(268,000)			
		722,000			722,000
Vizcaya Museum and Gardens	Revenue Losses Due To Hurricane	235,000			235,000
Office of Community and Economic Development	Community Development Block Grant Public Service Category Adjustment	2,404,000			2,404,000
Park and Recreation Department	Local Match Hurricane-Related Expenditures	2,343,000	General Fund	2,343,000	2,343,000
Miami-Dade Police	Additional Police Services To The City Of Doral	898,000	Contract With The City Of Doral	898,000	
	Additional Police Services To The City Of Miami Gardens	1,352,000	Contract With The City Of Miami Gardens	1,352,000	
	Additional Police Services To The Town Of Miami Lakes	401,000	Contract With The Town Of Miami Lakes	401,000	
	Additional Police Services To The Village Of Palmetto Bay	357,000	Contract With The Village Of Palmetto Bay	357,000	
	Police Services in the Vicinity of The City of Hialeah Gardens	6,000	Additional Mitigation Payments By The City Of Hialeah Gardens	6,000	
	Police Services in the Vicinity of the Town Of Medley	65,000	Additional Mitigation Payments By The Town Of Medley	65,000	
	Police Services in the Vicinity of the Annexation Areas in The City Of North Miami	45,000	Additional Mitigation Payments By The City Of North Miami	45,000	
	Police Services in the Vicinity of the Annexation Area in Florida City	20,000	Additional Mitigation Payments By Florida City	20,000	
	Police Services in the Vicinity of The City Of Doral	182,000	Additional Mitigation Payments By The City Of Doral	182,000	
	Police Services in the Vicinity of The Town Of Miami Lakes	41,000	Additional Mitigation Payments By The Town Of Miami Lakes	41,000	
	Police Services in the Vicinity of The Village Of Palmetto Bay	41,000	Additional Mitigation Payments By The Village Of Palmetto Bay	41,000	
		3,408,000		3,408,000	

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Summary of End-of-Year Budget Amendment and Supplemental

Department	Adjustments Description	Value	Supplemental Budget Source of funds	Value	General Fund Amendment Value
Enterprise Technology Services Department	Maintenance Expenditures For The 800 MHz Radio System And The 911 Telephone System	444,000	Additional Revenues From The Traffic Ticket Surcharge And The 911 Fees	444,000	
Office of the Clerk	Clerk of the Court	506,000			
	Expert Witness and Court-Ordered Costs	1,391,000			
	Transfer to Miami-Dade Law Library	90,000			
	Transfer to capital reserve accounts	1,963,000	Clerk of Court Fees	3,950,000	
		3,950,000			
Law Library	Revenue Shortfall	90,000	Clerk of Court Fees	19,000	
	Previously Approved Expenditure Authorization	(71,000)			
		19,000			
General Services Administration	Higher Than Anticipated Fuel Prices	8,810,000	Additional Fuel Charges	8,810,000	
Beacon Council	Increased Transfer to the Beacon Council	137,000	Increased Occupational License Revenues	137,000	
MetroZoo	Higher than Budgeted Operating Expenditures	369,000	Operating Revenue	369,000	
Tourist Taxes			Additional Tourist Development Tax Revenues	1,727,000	
	Transfer of Additional Revenues per ordinances	2,622,000	Additional Tourist Development Surtax Revenues	294,000	
			Additional Professional Sports Facility Tax Revenues	601,000	
				2,622,000	

Summary of End-of-Year Budget Amendment and Supplemental

Department	Adjustments: Description	Adjustments: Value	Supplemental Budget: Source of funds	Supplemental Budget: Value	General Fund Amendment Value
Homeless Trust			Additional Carryover	986,000	
	Additional Payments to Providers	1,287,000	Additional Food and Beverage Tax Collections	1,390,000	
	Transfers to Reserves	2,376,000	Additional Federal and State Grant Revenues	1,287,000	
		3,663,000		3,663,000	
Debt Service	Transfer to Debt Service Fund	1,303,000	Transit System Sales Surtax	1,303,000	
	Transfer to Reserve Fund	3,372,000	Bond Proceeds	3,372,000	
	Interest Payments on Bonds	459,000	Transfer From Revenue Fund	1,303,000	
	Reserve for Future Debt Service	844,000	EDI Trust Account	1,721,000	
	Additional Principal and Interest Payments (EDI)	1,721,000			
		7,699,000		7,699,000	
Solid Waste Management					
	Local Match Hurricane Related Expenditures and Clean-Up Efforts	17,601,000			
	Estimated Year End Accruals	2,500,000	Combined System Unrestricted Reserves	20,101,000	
		20,101,000			
Transit	Overtime Expenses in Excess of Budget	6,542,000			
	Fuel Expenses in Excess of Budget	7,755,000	Transit Surtax and Operating Revenue	6,782,000	
	Electricity Expenses in Excess of Budget	1,368,000	Additional Non-Operating Revenues	2,843,000	
	Other personnel Expenses in Excess of Budget	3,938,000			
	Efficiencies Implemented	(9,978,000)			
		9,625,000		9,625,000	
	Additional grant-related expenditures (Fund 413)	5,931,000	Additional Grant Funds	5,931,000	
County Health Care Sales Surtax	Additional Transfer to Public Health Trust	20,348,000	Additional County Health Care Tax Surtax Revenues	20,348,000	
Human Services	Child Development Services Program Prior Yr. Deficit	4,985,000	State Funds	24,245,000	4,985,000
	Voluntary Pre-K Program	24,245,000			
		29,230,000			
Public Health Trust	Higher than Budgeted Operating Expenditures	5,893,000	Additional Sales Tax Revenues	5,893,000	