Memorandum

MIAMI-DADE COUNTY

Date: January 22, 2009

To: Honorable Chairman Dennis C. Moss
and Members, Board of County Commissioners

From: George M. Burgess
County Manager

Subject: FY 2007-08 End-Year Supplemental Budget

Agenda Item No. 5(P)

Recommendation

It is recommended that the Board approve the attached supplemental budgets in accordance with the Home Rule Charter and Section 129.06 of the Florida Statutes so that budgets will reflect changes in actual expenditures that have occurred since the Board adopted the FY 2007-08 Budget in September 2007 and the mid-year supplemental budget on June 3, 2008.

Scope and Fiscal Impact/Funding Source

Detailed below.

Background

A supplemental budget is required by the Miami-Dade County Charter and state law when expenditures exceed budgeted appropriations. To meet this requirement, supplemental budgets for various funds are needed to reflect extraordinary or unplanned events which occurred since the FY 2007-08 Budget was adopted in September 2007. As we reported on June 3, 2008, certain proprietary operations require supplemental budget adjustments due to changes such as federal and state grant funding, increased utility costs, acquisition of new facilities, and other unanticipated events.

The revisions incorporated in this supplemental budget include adjustments for federal, state, and other grants (Countywide Healthcare Planning, Fire Rescue, and Homeless Trust), increased expenses due to higher than anticipated or budgeted demand for services or contractual obligations (Enterprise Technology Services Department, Judicial Administration, Park and Recreation/Metrozoo, and the Miami-Dade Police Department), and expenses in programs or projects that carried over from FY 2006-07 into FY 2007-08 (International Trade Consortium). Some of the adjustments included in the supplemental budget are technical in nature. As an example, the tourist development tax/surtax, which was higher than anticipated in the budget, must be transferred to the appropriate accounts pursuant to ordinances governing the use of these funds. The adjustments included in this item equal $52.835 million, which is 1.01 percent of the total operating budget.

General Fund

The General Fund requires a supplemental budget of $18.498 million. The additional revenue is needed to fund expenses and one-time adjustments associated with election costs and revenue shortfalls in departments like Team Metro, Judicial Administration, and the Office of Film and Entertainment as detailed in the accompanying amendment. Additionally, the carryover for the respective offices of the Board of County Commissioners is also appropriated. This supplemental

budget is being funded by available general fund carryover in excess of the FY 2007-08 Adopted Budget.

Countywide Healthcare Planning

The Office of Countywide Healthcare Planning requires a supplemental budget of $139,000 due to expenditures associated with an overage position approved in FY 2007-08, needed to provide oversight of operations, budget, finance, and project deliverables. Funding is provided by higher than budgeted grant revenues realized in FY 2007-08 ($130,000) and higher than budgeted cash carryover ($9,000).

Enterprise Technology Services

ETSD requires a supplemental budget of $5.395 million in Fund 060 for higher than anticipated expenditures in radio communications and computer equipment and software. Those costs were incurred for and charged back to other County agencies. The additional expenditures included $2.1 million for radio support purchases, $1.5 million for data storage and back up hardware, $700,000 for non-mainframe computers parts and peripherals, $694,000 for software licenses, and $400,000 for mid-range servers.

In addition, a supplement of $379,000 is needed in Fund 100, Subfund 104, to provide sufficient expending authority for the transfer of higher than budgeted revenue generated by the traffic ticket surcharge, which contributes to fund the operation and maintenance of the 800 megahertz radio system used by the County.

Fire Rescue

A supplemental budget of $325,000 (Fund 720, Subfund 720) is required for Miami-Dade Fire Rescue for increased revenue from additional state grants. The additional grant funds were used to update fire station overhead doors at 38 fire stations.

Homeless Trust

The Homeless Trust requires a supplemental budget in the amount of $1,444,000 (Fund 720, Subfund 721 and 723) for federal and state grant dollars received and expended in excess of originally budgeted levels for FY 2007-2008. The grants include U.S. HUD Supportive Housing Program ($634,000), the State Challenge Grant ($60,000), and the State Housing Assistance Grant ($750,000).

These federal and state grant dollars funded a full range of homeless services including homeless prevention and outreach services, transitional and permanent supportive housing and supportive services for homeless individuals and families allocated through competitive processes.

Housing Agency

The Housing Agency requires a supplemental budget in the amount of $11.201 million for additional expenditures associated with the Section 8 Housing Assistance Payments. These costs are covered through additional Housing Assistance Payment grant funding.

International Trade Consortium (ITC)

The ITC requires a budget supplement of $20,000 (Fund 100, Subfund 104) to cover expenses associated with contractual services for a study on the economic impact of international merchandise trade in Miami-Dade County, which was budgeted in FY 2006-07 but completed and paid for in FY 2007-08. The expense is being funded by an increased General Fund subsidy as described in the accompanying FY 2007-08 Budget Amendment.

Judicial Administration

The Administrative Office of the Courts requires a supplemental budget in the amount of $300,000 to cover higher than budgeted costs associated with the security and the addition of Traffic Hearing Officers. Funding for hearing officers was reduced by the State on March 8, 2008. It was determined that traffic hearings needed to continue. In order to protect traffic fines and surcharge revenue ($8.503 million collected since March), the County agreed with the Court to support the traffic hearing officers. The additional costs are funded from higher than budgeted traffic and criminal court surcharges ($248,000) and cash carryover ($52,000).

Park and Recreation

Miami Metrozoo (Fund 125) requires a year-end supplemental budget of approximately $447,000 due to additional personnel costs associated with part-time staff and overtime hours associated with the new Amazon and Beyond Exhibit. When the FY 2007-08 budget was supplemented, it was determined that the department would be given resources and positions, on an as needed basis, given the flexibility of the exhibits implementation schedule. In addition, the department experienced higher than expected expenditures associated with credit card service charges. The department also experienced higher than budgeted electrical, water and disposal services, and construction materials and structural repairs, as well as institutional, medical, and food supplies associated with the Amazon and Beyond Exhibit for the housing and care of the exhibit animals. The Metrozoo's supplemental budget will be funded by higher than budgeted proprietary revenues.

The Park and Recreation Department (Fund 040) requires a year-end supplemental budget of $983,000 to cover operating expenses associated with higher than budgeted fuel and electrical costs. The Department's supplemental budget will be funded from higher than budgeted proprietary revenues.

Police

The Miami-Dade Police Department (MDPD) requires a supplemental budget of $132,000 (Fund 30, Subfund 011) due to higher than budgeted mitigation payments used to fund police services provided in the vicinity of the City of Hialeah Gardens ($8,000), Town of Medley ($116,000), City of North Miami ($7,000), and Florida City ($1,000).

In addition, MDPD will require a supplemental budget of $1.106 million (Fund 30, Subfund 26 and 46) due to higher than budgeted contracted police services for the Town of Miami Lakes ($179,000) and the Town of Cutler Bay ($927,000).

The supplemental budget includes $40,000 due to higher than budgeted police service provided under contracted optional police services (school crossing guards) for the City of South Miami which were not contemplated in the adopted budget and were funded by additional payments from the municipality.

Debt Service Projects

Pursuant to legislation which requires certain revenues to be distributed to support various debt service obligations, several adjustments are necessary. Project 205800, Professional Sports Franchise Tax for debt service, made a larger than budgeted transfer to the debt service and surplus funds due to additional carryover ($1.178 million). Project 206100, Convention Development Tax Bonds, received additional SWAP receipts, which were transferred to the debt service fund ($129,000). Project 206300 received additional revenues including SWAP receipts ($2.065 million) and Omni Tax Increment revenues ($3.912 million), which were distributed to reduce principal and interest on Performing Arts Center Sunshine State loans ($3.912 million) and to Project 206401 for future debt service on the Series 1997B Special Obligation and Refunding Bonds ($2.065 million) making additional funding

available for capital, operating, and endowment funding for the Adrienne Arsht Center for the Performing Arts ($3.912 million). Project 209400, Transit System Sales Surtax Revenue Bonds General Segment requires a supplemental budget to appropriate an additional transfer from Fund 402 ($927,000) to fund additional debt service on the 2006 Bonds ($113,000) and on the recently issued 2008 Bonds ($814,000) reflected in a newly established appropriation schedule for Project 209403. Project 298400, the Sunshine State Naranja Lakes Loan, had $13,000 of additional cash carryover transferred to fund future debt service ($13,000). Project 298503 was established for the 2008 Sunshine State Loan approved by the Board and funded with budgeted transfers for loan payments ($3.222 million).

Tourist Development Taxes and Professional Sports Franchise Fees

A supplemental budget of $316,000 for Fund 150 Subfund 152 is required to authorize additional transfer of revenues pursuant to the governing ordinances and State Statute. Tourist Development Taxes are budgeted per Florida Statute Sections 125.0104 at 95 percent. This supplemental budget distributes the additional actual amount collected, which was 2.3 percent above the budgeted amount ($5.538 million).

As required under Ordinance 07-45, the approval of this item authorizes the Office of Strategic Business Management (OSBM) to process all budget transactions required to execute the year-end supplemental adjustments described above.

Track Record/Monitor

N/A

Attachment

Jennifer Glazer-Moon
Director, OSBM

cmo000809

MEMORANDUM

(Revised)

TO: Honorable Chairman Dennis C. Moss and Members, Board of County Commissioners

DATE: January 22, 2009

FROM: R. A. Cuevas, Jr. County Attorney

SUBJECT: Agenda Item No. 5(P)

Please note any items checked.

_____ **"4-Day Rule" ("3-Day Rule" for committees) applicable if raised**

_____ **6 weeks required between first reading and public hearing**

_____ **4 weeks notification to municipal officials required prior to public hearing**

_____ **Decreases revenues or increases expenditures without balancing budget**

_____ **Budget required**

_____ **Statement of fiscal impact required**

_____ **Bid waiver requiring County Manager's written recommendation**

_____ **Ordinance creating a new board requires detailed County Manager's report for public hearing**

_____ **Housekeeping item (no policy decision required)**

✓ **No committee review**

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Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 5(P)
1-22-09

ORDINANCE NO. _____

ORDINANCE APPROVING AND ADOPTING END OF YEAR SUPPLEMENTAL BUDGET ADJUSTMENTS FOR VARIOUS COUNTY DEPARTMENTS AND FUNDS; RATIFYING AND APPROVING IMPLEMENTING ORDERS AND OTHER BOARD ACTIONS WHICH SET CHARGES; APPROPRIATING GRANT FUNDS; PROVIDING SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. In compliance with the provisions of Section 1.02(A) of the Miami-Dade County Home Rule Charter and Section 129.06 Florida Statutes, the supplemental budgets attached hereto and made a part hereof are hereby approved, adopted, and ratified, and the budgeted expenditures therein provided are hereby appropriated.

Section 2. All resolutions, implementing orders and other actions taken by the Board of County Commissioners setting fees, charges, and assessments are hereby ratified, confirmed and approved, and may be amended during the year of the Code of Miami-Dade County, Florida, is hereby amended to read as follows:

Section 3. All grant funds received by the County are hereby appropriated at the levels and for the purposes intended by the grants.

Section 4. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity

Section 5. This ordinance shall become effective ten (10) days after the date of enactment unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

PASSED AND ADOPTED:

Approved by County Attorney as
to form and legal sufficiency:

Prepared by:

R. A. Cuevas, Jr.

COUNTYWIDE GENERAL FUND
(Fund 010, Subfund 010)

Revenues:	**2007-08**
Previously Approved Revenues	$1,331,213,000
Additional Carryover	10,375,000
Total	$1,341,588,000
Expenditures:	
Previously Approved Expenditures	$1,331,213,000
Additional Expenditures	10,375,000
Total	$1,341,588,000

UNINCORPORATED MUNICIPAL SERVICE AREA GENERAL FUND
(Fund 010, Subfund 010)

Revenues:	**2007-08**
Previously Approved Revenues	$494,436,000
Additional Carryover	8,123,000
Total	$502,559,000
Expenditures:	
Previously Approved Expenditures	$494,436,000
Additional Expenditures	8,123,000
Total	$502,559,000

ADMINISTRATIVE OFFICE OF THE COURTS
(Fund 030)

Revenues:	**2007-08**
Previously Approved Revenues	$23,389,000
Additional Carryover	52,000
Additional Revenues	248,000
Total	$23,689,000
Expenditures:	
Previously Approved Expenditures	$23,389,000
Additional Expenditures	300,000
Total	$23,689,000

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MUNICIPAL SERVICES TRUST FUND
Mitigation Payments
(Fund 030, Subfund 011)

Revenues:	**2007-08**
Previously Approved Revenues	$563,000
City of Hialeah Gardens Additional Mitigation Payment	8,000
Town of Medley Additional Mitigation Payment	116,000
City of North Miami Additional Mitiagation Payment	7,000
City of Florida City Additional Mitigation Payment	1,000
Total	$695,000

Expenditures:	
Previously Approved Expenditures	$563,000
Additional MDPD Expenditures in the vicinity of the City of Hialeah Gardens	8,000
Additional MDPD Expenditures in the vicinity of the Town of Medley	116,000
Additional MDPD Expenditures in the vicinity of the City of North Miami	7,000
Additional MDPD Expenditures in the vicinity of the City of Florida City	1,000
Total	$695,000

OFFICE OF COUNTYWIDE HEALTHCARE PLANNING
(Fund 030, Subfund 012)

Revenues:	**2007-08**
Previously Approved Revenues	$600,000
Additional Carryover	9,000
Additional Grant Revenues	130,000
Total	$739,000

Expenditures:	
Previously Approved Expenditures	$600,000
Additional Expenditures	139,000
Total	$739,000

MIAMI-DADE POLICE DEPARTMENT (MDPD)
Municipal Police Services Account
(Fund 030, Subfund 026)

Revenues:	**2007-08**
Town of Miami Lakes Previously Approved Revenues	$8,207,000
Town of Miami Lakes Additional Mitigation Payment	30,000
Town of Miami Lakes Local Police Patrol Services Additional Payment	95,000
Town of Miami Lakes Optional Service Additional Payment	54,000
Total	$8,386,000

Expenditures:	
Town of Miami Lakes Previously Approved Expenditures	$8,207,000
Additional MDPD Expenditures in the vicinity of the Town of Miami Lakes	30,000
Additional MDPD Local Patrol Expenditures of the Town of Miami Lakes	95,000
Additional MDPD Optional Service Expenditures for Town of Miami Lakes	54,000
Total	$8,386,000

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MIAMI-DADE POLICE DEPARTMENT (MDPD)
Municipal Police Services Account
(Fund 030, Subfund 046)

Revenues:	**2007-08**
Town of Cutler Bay Previously Approved Payments	$6,053,000
Town of Cutler Bay Local Police Services Additional Payment	793,000
Town of Cutler Bay Optional Services Additional Payment	134,000
Total	$6,980,000

Expenditures:	
Town of Cutler Bay Previously Approved Expenditures	$6,053,000
Additional MDPD Local Patrol Expenditures for Town of Cutler Bay	793,000
Additional MDPD Optional Service Expenditures for Town of Cutler Bay	134,000
Total	$6,980,000

MIAMI-DADE POLICE DEPARTMENT (MDPD)
Municipal Police Services Account
(Fund 030, Subfund 047)

Revenues:	**2007-08**
City of South Miami Optional Service Previously Approved Payment	$69,000
City of South Miami Optional Service Additional Payment	40,000
Total	$109,000

Expenditures:	
City of South Miami Optional Service Previously Approved Expenditures	$69,000
City of South Miami Optional Service Additional Expenditures	40,000
Total	$109,000

PARK AND RECREATION
General Operations
(Fund 040, Subfunds 001, 002, and 003)

Revenues:	**2007-08**
Previously Approved Revenues	$102,413,000
Additional Proprietary Revenues	983,000
Total	$103,396,000

Expenditures:	
Previously Approved Expenditures	$102,413,000
Additional Expenditures	983,000
Total	$103,396,000

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ENTERPRISE TECHNOLOGY SERVICES
Internal Service Fund
(Fund 060, Subfund 006)

Revenues:	**2007-08**
Previously Approved Revenues	$8,590,000
Charges to Departments for Services and Equipment	5,395,000
Total	$13,985,000
Expenditures:	
Previously Approved Expenditures	$8,590,000
Additional Expenditures	5,395,000
Total	$13,985,000

THE JAY MALINA INTERNATIONAL TRADE CONSORTIUM
(Fund 100, Subfund 104, Project 104140)

Revenues:	**2007-08**
Previously Approved Revenues	$1,551,000
Additional General Fund Subsidy	20,000
Total	$1,571,000
Expenditures:	
Previously Approved Expenditures	$1,551,000
Additional Expenditures	20,000
Total	$1,571,000

ENTERPRISE TECHNOLOGY SERVICES DEPARTMENT
800 Megahertz Radio System Maintenance
(Fund 100, Subfund 104, Project 104141)

Revenues:	**2007-08**
Previously Approved Revenues	$1,000,000
Additional Surcharge Revenue	379,000
Total	$1,379,000
Expenditures:	
Previously Approved Expenditures	$1,000,000
Additional Expenditures	379,000
Total	$1,379,000

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PARK AND RECREATION
Miami Metrozoo
(Fund 125, Subfund 126)

Revenues:	**2007-08**
Previoulsy Approved Revenues	$14,002,000
Additional Proprietary Revenues	447,000
Total	$14,449,000

Expenditures:	**2007-08**
Previously Approved Expenditures	$14,002,000
Additional Expenditures	447,000
Total	$14,449,000

TOURIST DEVELOPMENT SURTAX
(Fund 150, Subfund 152)

Revenues:	**2007-08**
Previously Approved Revenues	$5,538,000
Additional Tourist Tax Collections	316,000
Total	$5,854,000

Expenditures:	
Previously Approved Expenditures	$5,538,000
Additional Expenditures	316,000
Total	$5,854,000

PROFESSIONAL SPORTS TAX FRANCHISE BONDS
(Fund D5, Subfund 2S8, Project 205800)

Revenues:	**2007-08**
Previously Approved Revenues	$9,035,000
Additional Carryover	1,178,000
Total	$10,213,000

Expenditures:	
Previously Approved Expenditures	$9,035,000
Additional Transfer to Debt Service Fund (Project 205801)	217,000
Additional Transfer to Surplus Fund (Project 205804)	961,000
Total	$10,213,000

CONVENTION DEVELOPMENT TAX BONDS
(Fund D5, Subfund 2P1, Project 206100)

Revenues:	**2007-08**
Previously Approved Revenues	$7,195,000
Additional CDT SWAP Receipts	129,000
Total	$7,324,000

Expenditures:	
Previously Approved Expenditures	$7,195,000
Additional Transfer to Debt Service Fund (Project 206201)	129,000
Total	$7,324,000

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SPECIAL OBLIGATION AND REFUNDING BONDS (CDT) SERIES 1997 A, B, AND C REVENUE FUND
(Fund D5, Subfund 2P3, Project 206300)

Revenues:	**2007-08**
Previously Approved Revenues	$7,527,000
Additional CDT SWAP Receipts	2,065,000
Additional Omni Tax Increment Receipts (to be used for PAC portion of sunshine loans)	3,912,000
Total	$13,504,000

Expenditures:	
Previously Approved Expenditures	$7,527,000
Sunshine State Loan (Project 298500) for PAC	1,260,000
Sunshine State Loan (Project 298502) for PAC	2,433,000
Sunshine State Loan (Project 298503) for PAC	219,000
Transfer of Additional Series 1997B SWAP Receipts (Project 206401)	2,065,000
Total	$13,504,000

TRANSIT SYSTEM SALES SURTAX REVENUE BONDS GENERAL SEGMENT
(Fund D5, Subfund 2T9, Project 209400)

Revenues:	**2007-08**
Previously Approved Revenues	$3,259,000
Additional Transfer from Fund 402	927,000
Total	$4,186,000

Expenditures:	
Previously Approved Expenditures	$3,259,000
Additional Transfer to Debt Service Fund Series 2008 (209403)	814,000
Additional Transfer to Debt Service Fund Series 2006 (209402)	113,000
Total	$4,186,000

TRANSIT SYSTEM SALES SURTAX REVENUE BONDS GENERAL SEGMENT
(Fund D5, Subfund 2T9, Project 209403)

Revenues:	**2007-08**
Previously Approved Revenues	$0
Transfer from Revenue Fund (Project 209400)	814,000
Total	$814,000

Expenditures:	
Previously Approved Expenditures	$0
Reserve for Future Debt Service	814,000
Total	$814,000

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$10 MILLION SUNSHINE STATE GOVERNMENTAL FINANCING COMMISSION
Miami-Dade County, Florida - Naranja Lakes Loan
Fund 292 - Loan Agreements
(Fund D9, Subfund 2L8, Project 298400)

Revenues:	**2007-08**
Previously Approved Revenues	$975,000
Additional Cash Carryover	$13,000
Total	$988,000

Expenditures:	
Previously Approved Expenditures	$975,000
Additional Transfer to Debt Service Fund for Interest on Loan 1 and 2	13,000
Total	$988,000

$52 MILLION SUNSHINE STATE GOVERNMENTAL FINANCING COMMISSION
Miami-Dade County, Florida - Series 2008
Fund 292 - Loan Agreements
(Fund D9, Subfund 2L8, Project 298503)

Revenues:	**2007-08**
Previously Approved Revenues	$0
Transfer from Capital Outlay Reserve	1,933,000
Transfer from Park and Recreation	165,000
Transfer from Causeway Revenues	452,000
Transfer from Revenue Fund (Project 206300)	219,000
Transfer from CDT Fund 160	453,000
Total	$3,222,000

Expenditures:	
Previously Approved Expenditures	$0
Debt Service Reserve for Future Loan Payments	670,000
Principal Payment on Loan	2,398,000
Interest Payment on Loan	154,000
Total	$3,222,000

HOMELESS TRUST
(Fund 720, Subfund 720)

Revenues:	**2007-08**
Previously Approved Revenues	$69,000
Additional U.S. Housing and Urban Development Grant Revenues	238,000
Total	$307,000

Expenditures:	
Previously Approved Expenditures	$69,000
Additional Expenditures	238,000
Total	$307,000

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HOMELESS TRUST
(Fund 720, Subfund 723)

Revenues:	**2007-08**
Previously Approved Revenues	$21,045,000
Additional Florida Department of Children and Family Grant Revenues	810,000
Additional U.S. Housing and Urban Development Grant Revenues	396,000
Total	$22,251,000
Expenditures:	
Previously Approved Expenditures	$21,045,000
Additional Expenditures	1,206,000
Total	$22,251,000

FIRE RESCUE
State Hazardous Mitigation Grant
(Fund 720, Subfund 720)

Revenues:	**2007-08**
Previously Approved Revenues	$0
Additional Revenues	325,000
Total	$325,000
Expenditures:	
Previously Approved Expenditures	$0
Additional Expenditures	325,000
Total	$325,000

MIAMI-DADE HOUSING AGENCY
Private Rental Housing
(Fund 750)

Revenues:	**2007-08**
Previously Approved Revenues	$140,059,000
Additional Section 8 Housing Assistance Payment Grant Revenues	11,201,000
Total	$151,260,000
Expenditures:	
Previously Approved Expenditures	$140,059,000
Additional Section 8 Housing Assistance Payment Program Expenditures	11,201,000
Total	$151,260,000