Memorandum

MIAMI-DADE COUNTY

Date: February 2, 2010

Agenda Item No. 8(L)(1)(B)

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

From: George M. Burgess
County Manager

Subject: FY 2008-09 Year-End Budget Amendments

This substitute item corrects scrivener's errors in Attachments 3 and 4. Line item transfers requiring Board approval for Emergency Management, General Services Administration, Metro-Miami-Action Plan, and the Office of Sustainability, which should have been included in Attachment 3, were inadvertently included in Attachment 4.

Recommendation

It is recommended that the Board of County Commissioners approve the attached resolution amending the FY 2008-09 Adopted Budget to allocate funds among various County agencies from appropriate sources.

Scope and Fiscal Impact/Funding Source

Detailed below.

Background

State law prohibits departmental spending in excess of Board approved appropriations. However, during the course of the year, extraordinary events can occur that would result in a department exceeding its budget without an additional appropriation of funds unless it was to reduce or suspend services. Historically, recommendations have been submitted to the Board to adjust budgets to account for such events. Technical adjustments also require a year-end General Fund budget amendment. Pursuant to Ordinance 07-45, also included in this item are the budget line item transfers that require the Board's review and approval. Attachment 3 requires Board approval; attachment 4 is for informational purposes. The adjustments included in this item equal $20.357 million which is 1.09 percent of the total general fund budget.

Reserves

These budget amendments are funded by various reserves in the general fund. As has been past practice, certain operational reserves, such as those for anticipated energy, separation, and Florida Retirement System costs, potential tax equalization, and prior year encumbrances are budgeted separately from departmental allocations with the intent to distribute these revenues as necessary through the budget amendment process. When the budget is structured, efforts are made to estimate and match the size of the operational reserve to potential needs based on historical experiences. Unforeseen events such as the unbudgeted election held in December 2008, may require the use of capacity available from operational reserves. Each of these reserves has been fully re-appropriated in the FY 2009-10 Adopted Budget. Furthermore, even with the amendments included in this item, carryover into FY 2009-10 exceeds the budget by $12.6 million due to our cost savings efforts.

Board of County Commissioners
The budgets for the Board of County Commissioners (BCC) and its divisions will be amended by $4.245 million for the allocation of unexpended FY 2007-08 year-end office balances. Funding will be provided by prior year unallocated cash carryover. A related item on this agenda provides supplemental expenditure authority for the general fund to recognize this carryover. BCC carryover balances as of the end of FY 2008-09 total $4.728 million.

Clerk of Courts
The Office of Clerk of Courts requires an amendment in the amount of $4.195 million due to underperforming recording fee revenues resulting from the continued slowdown of the real estate market, which support County functions such as the Clerk of the Board, County Recorder's office, and the Value Adjustment Board.

Community Advocacy
The Office of Community Advocacy requires an amendment in the amount of $13,000. Budgeted carryover revenue in the amount of $108,000 was not realized in FY 2008-09. The department was able to absorb most of the revenue shortfall through miscellaneous savings in its operating budget.

Elections
The Elections Department requires an amendment in the amount of $6.061 million to cover additional costs related to the unbudgeted run-off election for the Office of Property Appraiser, the unbudgeted mail ballot election for the municipal charter amendments related to mitigation and specialized police payments, and to cover additional costs related the Presidential election held in November 2008.

Human Services
The Department of Human Services requires a budget amendment of $1.109 million to cover higher than anticipated personnel expenses associated with the pipeline placement process and delays in final separations for employees affected by budget reductions.

Neighborhood Compliance
The Office of Neighborhood Compliance requires a budget amendment of $3.831 million to cover revenue shortfalls associated with lien collection resulting from the economic downturn in the housing market ($934,000), higher than anticipated personnel expenses associated with the pipeline placement process and delays in final separations for employees affected by budget reductions ($1.566 million), and additional lease expenditures for the West Dade Permitting and Inspection Center and Team Metro Office at Melrose ($1.330 million).

Public Works
The Public Works Department requires a budget amendment in the amount of $903,000 due to a Florida Power and Light (FP&L) rate increase of eight percent that took effect in August 2008 and to cover electrical charges incurred in prior years that were not paid in the appropriate accounting cycle. The lag in payments was identified as part of a routine departmental audit reconciliation which links County properties to the appropriate billable charges.

Budget Line Item Transaction Appropriations
Miami-Dade County Ordinance 07-45 requires the disclosure of line item expenditures that exceeded budgeted allocation and the proper line item adjustments based on pre-established criteria. No transactions of this type had occurred at the time we reported this information to the BCC pursuant to the date established in the ordinance. In general, expenditure transactions beyond the stipulated line item budget are likely to occur in the last quarter of the year, when the majority of overdue transactions are posted in anticipation of the year-end closeout.

Attachment 3 lists all the transactions that require Board approval for the re-appropriation of budget as a result of exceeding the 10 percent threshold and/or the movement of personnel expenditures to other line item categories. In addition, Attachment 4 lists in detail the department line item appropriations that were administratively approved to reflect the proper expenditure categorization and did not exceed the 10 percent threshold. Both attachments detail the department name, the fund type where the over expenditure occurred, the spending category, the total budget for the department, the amount of the adjustment(s), the percent of the budget it represents, the spending category where the re-appropriation will occur, and a description of the adjustment. Through the approval of this item, the Board authorizes the Office of Strategic Business Management (OSBM) to process all budget transactions required to execute the year-end amendments.

Track Record/Monitor
N/A

Attachment

Jennifer Glazer-Moon
Director, Office of Strategic Business Management

cmo02610

MEMORANDUM

(Revised)

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

DATE: February 2, 2010

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

SUBJECT: Agenda Item No. 8(L)(1)(B)

Please note any items checked.

_____ "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

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

_____ No committee review

_____ Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous _____) to approve

_____ Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor

Veto _____

Override _____

Agenda Item No. 8(L)(1)(B)

2-2-10

RESOLUTION NO. _____

RESOLUTION AMENDING FY 2008-09 COUNTYWIDE GENERAL FUND AND UNINCORPORATED MUNICIPAL SERVICE AREA GENERAL FUND BUDGETS AND APPROVING REALLOCATION OF LINE ITEM APPROPRIATIONS FROM PERSONNEL SERVICES TO OTHER LINE ITEMS IN ACCORDANCE WITH SECTION 2-1796(d) OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA

WHEREAS, Section 129.06(2), Florida Statutes and Section 1.02(A) of the Miami-Dade County Home Rule Charter authorize the Board of County Commissioners to amend the general fund budgets and establish procedures for doing so; and

WHEREAS, in accordance with Section 2-1796(d) of the Code of Miami-Dade County, Florida, this Board wishes to approve the reallocation of line item appropriations from personnel services to other line items as detailed in the attached County Manager's memorandum, a copy of which is incorporated herein; and

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum from the County Manager, a copy of which is incorporated herein by reference,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. The foregoing recitations are incorporated in this resolution and are approved.

Section 2. The FY 2008-09 Countywide General Fund and Unincorporated Municipal Service Area General Fund budgets are amended as reflected in the attached memorandum, are approved and shall be processed through the Office of Strategic Business Management.

Section 3. In accordance with Section 2-1796(d) of the Code of Miami-Dade County, Florida, this Board approves the reallocation of line item appropriations from personnel services to other line items as detailed in the attached County Manager's memorandum.

The foregoing resolution was offered by Commissioner , who moved its adoption. The motion was seconded by Commissioner and upon being put to a vote, the vote was as follows:

Dennis C. Moss, Chairman
Jose "Pepe" Diaz, Vice-Chairman

Bruno A. Barreiro	Audrey M. Edmonson
Carlos A. Gimenez	Sally A. Heyman
Barbara J. Jordan	Joe A. Martinez
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this 2nd day of February, 2010. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By:_____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency. GBK

Geri Bonzon-Keenan

ATTACHMENT 1

COUNTYWIDE GENERAL FUND

From:	2009-10
Previously Unallocated Carryover	$2,972,000
Wage Adjustment, FRS, Separation, and Energy Reserve	6,454,000
Election Reserve	1,000,000
Tax Equalization Reserve	3,002,000
Reserve for Prior Year Encumbrances	1,470,000
Reserve for Special District Assessments	250,000
Total	$15,148,000

To:	
Board of County Commissioners	$2,972,000
Clerk of Courts	4,195,000
Community Advocacy	13,000
Elections	6,061,000
Human Services	1,109,000
Public Works	798,000
Total	$15,148,000

ATTACHMENT 2

UNINCORPORATED MUNICIPAL SERVICE AREA GENERAL FUND

From:	2009-10
Previously Unallocated Carryover	$1,273,000
Service Enhancement Reserve	185,000
Tax Equalization Reserve	631,000
Wage Adjustment, FRS, Separation, and Energy Reserve	1,990,000
Reserve for Prior Year Encumbrances	630,000
Reserve for Special District Assessments	500,000
Total	$5,209,000
Board of County Commissioners	$1,273,000
Neighborhood Compliance	3,831,000
Public Works	105,000
Total	$5,209,000

FT 2008-09 End of Year Budget Transactions - Personnel Expenditures and 10 Percent Appropriation Threshold

Department Name	Fund Type	Spending Category	Total Dept Budget	Adjustment Amount	Percent of the Fund	Transferred From	Comments
Animal Services	GF (030)	Contractual Services		10,694.58		Personnel Services	Unexpected one-time expenditures, such as a rat infestation in the facility that required a very expensive extermination program
		Other Operating Costs		251,581.90		Personnel Services	Higher than expected intake numbers (3,000 higher than last fiscal year) impacting pet food, drugs, medical supplies, pet supplies, etc. Additionally, the department had to rely more on contracted vets to maintain its operations (rabies clinic/surgeries) as a result of a vacant vet position.
Subtotal			**10,750,000.00**	**262,276.48**	**2.44%**		
Emergency Management	SO (100)	Personnel Services		35,086.33		Other Operating Costs	Higher than anticipated expenses to reimburse DEM General Fund for personnel costs related to FPL
		Contractual Services		1,865.00		Other Operating Costs	Unanticipated expenses to reimburse DEM General Fund for FPL related public education
		Charges for County Services		21,173.02		Other Operating Costs	Unanticipated expenses to reimburse DEM General Fund for FPL related expenses
		Other Operating Costs		18,543.00		Other Operating Costs	Higher than anticipated expenses to reimburse DEM General Fund for FPL related lease expenses
		Capital		3,384.00		Other Operating Costs	Unanticipated purchase of specialized computer for FPL activities
Subtotal			**309,000.00**	**80,051.35**	**25.91%**		
General Services Administration	GF (30)	Other Operating Costs		7,823,236.79		Charges for County Services	Additional expenses related to unbudgeted reimbursements to PHT and Fire Rescue for advance payments on future vehicle replacements; GSA will no longer purchase vehicles for Fire and PHT
		Debt Payments		4,890.13		Transfers Out	Additional expenses due to under-budgeted debt payments
Subtotal			**44,631,000.00**	**7,828,126.92**	**17.54%**		
Metro-Miami Action Plan	GF (010)	Personnel Services		125,272.36		Contractual Services, Other Operating Costs, and Charges for County Services	Due to reimbursements not materializing as a result of declining housing revenue within the Housing Division
Subtotal			**997,000.00**	**125,272.36**	**12.56%**		
Sustainability	GF (010)	Charges for County Services		424.53		Other Operating Costs	Unanticipated County Charges and prior year work order expenditure
		Personnel Services		82,688.49		Other Operating Costs	Unanticipated expenses associated with the staffing needs to manage $3.644 million ARRA grant (3yr grant funding)
Subtotal			**543,000.00**	**83,113.02**	**15.31%**		

Attachment 3 - Revised

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 Janitorial 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		Charges for County Services	Higher than anticipated Credit Card Service Charges
Subtotal			**27,564,000.00**	**38,479.40**	**0.14%**		
Capital Improvement	GF (030)	Contractual Services		11,533.42		Other Operating	Higher than expected expenses associated with legal counsel
Subtotal			**5,082,000.00**	**11,533.42**	**0.23%**		
Commission on Ethics and Public Trust	GF (10)	Contractual Services		10,701.91		Other Operating	Increased expenses associated with web design and copier maintenance
Subtotal			**2,343,000.00**	**10,701.91**	**0.46%**		
Community Advocacy	GF (030)	Contractual Services		438.59		Other Operating	GSA 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		20,788.21		Capital	Higher than anticipated expenses associated with travel, publications, PC maintenance and telephones
Subtotal			**26,247,000.00**	**31,288.42**	**0.12%**		
County Commission	GF (010)	Personnel Services		71,682.88		Other Operating Costs	Additional costs in personnel, awards, and special recognition areas
		Contractual Services		139,958.69		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 Mom & Pop grants
		Grants to Outside Organizations		335,409.60		Other Operating Costs	Expenses associated with allocations to CBOs
Subtotal			**20,623,000.00**	**567,551.17**	**2.75%**		
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
Subtotal			**9,118,000.00**	**229,790.88**	**2.52%**		
Cultural Affairs/Art in Public Places	SO (125)	Capital		269,814.72		Other Operating	Art work related to capital projects expenditures which are incurred unevenly throughout the life of the project
		Grants to Outside Organizations		972,287.73		Other Operating	CBO expenditures carried over from prior year and spent in the current year
Subtotal			**25,162,000.00**	**1,242,102.45**	**4.94%**		
Emergency Management	GF (030)	Other Operating Costs		18,952.06		Contractual Services	Higher than anticipated telephone expenses
		Capital		46,353.67		Contractual Services	Higher than budgeted expenses for purchase of laptop computers and IT equipment for the Emergency Operations Center
Subtotal			**10,198,000.00**	**65,305.73**	**0.64%**		

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Attachment 4 - Revised

Department Name	Fund Type	Spending Category	Total by Fund	Adjustment Amount	Percent of the Fund	Transferred From	Comments
Enterprise Technology Services Department	GF (060)	Charges for County Services		224,000.07		Other Operating Costs	Additional expenses associated with higher than anticipated internal service charges between ETSD divisions
Subtotal			**137,537,000.00**	**224,000.07**	**0.16%**		
Environmental Resource Management	GF (030)	Grants to Outside Organizations		107,576.40		Other Operating Costs	Expenses related to unanticipated billing procedure changes for CBOs; accounting treatment changed due to contract monitoring transitioning to another department
Subtotal			**142,255,000.00**	**107,576.40**	**0.08%**		
Fair Employment Practices	GF (010)	Capital		589.15		Other Operating Costs	Higher than anticipated expenses associated with computer system hardware and training programs
Subtotal			**1,257,000.00**	**589.15**	**0.05%**		
Finance	GF (030)	Contractual Services		528,315.16		Other Operating Costs	Additional expenditures associated with financial advisory services
		Transfers Out	48,417,000.00	2,550,000.00	6.36%	Other Operating Costs	Reflects deferred capital projects; savings resulted in additional transfer to Capital Outlay Reserve for future capital project expenses
	GF (050)	Court Costs	7,321,000.00	2,357.97	0.03%	Other Operating Costs	Higher than anticipated expenses associated with filing liens, claims, and other court costs for Credit and Collection activities
Subtotal			**55,738,000.00**	**3,080,673.13**	**5.53%**		
Fire Rescue	SF (011)	Personnel Services		2,730,882.81		Other Operating Costs	Higher than anticipated termination payouts
		Court Costs		2,245.97		Other Operating Costs	Higher than anticipated translation costs
Subtotal			**400,002,000.00**	**2,733,128.78**	**0.68%**		
General Services Administration	GF (050)	Distribution of Funds in Trust		504,617.04		Charges for County Services	Expenses due to unanticipated Special Taxing District assessment charge
Subtotal			**313,344,000.00**	**504,617.04**	**0.16%**		
Housing Finance Authority	OE (170)	Charges for County Services		3,712.58		Other Operating Costs	Higher than anticipated expenses associated with ETSD logistical support
Subtotal			**4,270,000.00**	**3,712.58**	**0.09%**		
Medical Examiner	SO (110)	Personnel Services		101,759.76		Other Operating	FRS Special Risk retroactive charges
Subtotal			**10,948,000.00**	**101,759.76**	**0.93%**		
Metro-Miami Action Plan	SO (100)	Contractual Services		24,407.38		Grants to Outside Organizations	Due to unbudgeted Teen Court Youth Conference expenses
		Charges for County Services		30,734.32		Grants to Outside Organizations	Due to after hours security service charges
Subtotal			**5,019,000.00**	**55,141.70**	**1.10%**		
Miami Dade Transit	ET (411)	Contractual Services		1,567,598.00		Other Operating Costs	Expenditures due to increase in STS expenses
		Transfers out		794,110.00		Other Operating Costs	State-assisted Transit Disadvantaged Program
Subtotal			**422,087,000.00**	**2,361,708.00**	**0.56%**		
Office of Grants Coordination	GF (030)	Charges for County Services		37,507.00		Capital	Additional moving expenses
Subtotal			**29,765,000.00**	**37,507.00**	**0.13%**		
Office of Americans with Disabilities Act Coordination		Personnel Services		3,136.97		Other Operating Costs	Additional expenses related to unbudgeted unemployment insurance
Subtotal			**1,047,000.00**	**3,136.97**	**0.30%**		

Attachment 4 - Revised

Department Name	Fund Type	Spending Category	Total by Fund	Adjustment Amount	Percent of the Fund	Transferred From	Comments
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
		Charges for County Services		7,784.85		Other Operating	Expenses associated with ETSD service charges and pool vehicles
Subtotal			**664,000.00**	**21,486.96**	**3.24%**		
Park and Recreation	GF (040)	Distribution of Funds in Trust	107,847,000.00	28,139.48	0.03%	Other Operating Costs	Higher than anticipated assessments for County owned properties
	SO (125)	Charges for County Services	19,101,000.00	26,514.34	0.14%	Other Operating Costs	Higher than anticipated fleet charges related to Metrozoo operations
Subtotal			**126,948,000.00**	**54,653.82**	**0.04%**		
Police	GF (010)	Personnel Services		4,002,002.78		Other Operating Costs	Lower than anticipated attrition of police officers
		Debt Payments	490,454,000.00	40,930.71	0.82%	Charges for County Services	Higher than anticipated expenses for Energy Conservation Program
	SO (110)	Transfers Out		182,007.93		Other Operating Costs	Parking violation revenues higher than expected, making transfers to Crossing Guards higher than expected
		Distribution of Funds in Trust	8,683,000.00	235,517.77	4.81%	Other Operating Costs	Parking violation revenues higher than expected, making transfers to municipalities higher than expected
Subtotal			**499,137,000.00**	**4,460,459.19**	**0.89%**		
Procurement Management	GF (050)	Court Costs		25.00		Other Operating Costs	Expenses associated with higher than budgeted process serving
		Contractual Services		579.50		Other Operating Costs	Higher than anticipated expenditures associated with hearing examiners
		Charges for County Services		21,030.97		Other Operating Costs	Expenditures associated with additional printing, after hour fees, and administrative reimbursement
Subtotal			**17,926,000.00**	**21,635.47**	**0.12%**		
Property Appraiser	GF (010)	Court Costs		3,892.97		Other Operating Costs	Higher than budgeted expenses associated with processing of Value Adjustment Board hearings
		Charges for County Services		124,220.96		Other Operating Costs	new staff hired during the fiscal year
Subtotal			**28,269,000.00**	**128,113.93**	**0.45%**		
Seaport	ES (420	Personnel Services		497,000.00		Other Operating Costs	Expenditures associated with increased overtime for security personnel due to additional posts covered
		Charges for County Services		1,147,580.00		Other Operating Costs	Expenditures associated with increased transfers to the Police Department due to additional posts covered
Subtotal			**123,960,000.00**	**1,644,580.00**	**1.33%**		
Solid Waste Management	EW (470)	Court Costs		4,739.04		Other Operating Costs	Higher than anticipated enforcement activities
		Capital		41,380.85		Other Operating Costs	Delivery of Heavy Fleet in FY 2008-09 that was budgeted in FY 2007-08
		Grants to Outside Organizations	170,995,000.00	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
	EW (490)	Debt Payments		1,631,546.51		Other Operating Costs	Higher than anticipated debt service expenses
		Capital	255,293,000.00	2,637,872.72	1.67%	Other Operating Costs	Delivery of Heavy Fleet in FY 2008-09 that was budgeted in FY 2007-08
Subtotal			**426,288,000.00**	**4,395,870.82**	**1.03%**		

Attachment 4 - Revised