Memorandum

MIAMI-DADE COUNTY

Date: January 24, 2012

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

Agenda Item No. 5(B)

From: Carlos A. Gimenez
Mayor

Subject: FY 2010-11 End-of-Year Supplemental Budget

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 The County's FY 2010-11 Adopted Budget will reflect changes in actual expenditures that have occurred since the Board adopted the FY 2010-11 Budget in September 2010.

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 2010-11 Budget was adopted in September 2010. 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 (Community Action Agency and Homeless Trust) and increased expenses due to higher than anticipated demand for services or contractual obligations (i.e. Enterprise Technology Services Department). Some of the adjustments included in the supplemental budget are technical in nature. The adjustments included in this item equal $45.3 million, which is 0.95 percent of the total operating budget.

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.

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.

County Public Hospital Sales Tax Fund -Public Health Trust
Fund SD 510 Subfund 510 requires a supplemental budget of $26.566 million to reflect the transfer of higher than anticipated County Health Care Sales tax receipts to the Public Health Trust. Funding is provided from additional County Public Hospital Sales tax.

Economic Development Fund-Beacon Council
Fund SO 120 Subfund 122 requires a supplemental budget of $319,000 to reflect the transfer of higher than anticipated local business tax receipts to the Beacon Council pursuant to Section 8A-171.2(b) of the Code of Miami-Dade County. Funding is provided from additional local business tax receipts.

Enterprise Technology Services
The Enterprise Technology Services Department requires a supplemental budget in the amount of $3.122 million in Fund GF 060 for additional expenses associated with higher than budgeted customer pass-through charges for various IT purchases and services related to telecommunications/network equipment and software/hardware maintenance. Funding is provided from additional customer revenue.

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.

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.

In addition a supplemental budget is also required in the amount of $1.063 million in Fund SO 720, Subfund 723 for State grant dollars received and expended in excess of originally budgeted levels for FY 2010-11. The grants include the State Challenge Grant ($63,400), the State Jail Diversion GAP Grant ($250,000) and the State Housing Assistance Grant ($750,000). These state grant proceeds funded a full range of homeless services including homeless prevention and outreach services, transitional and permanent supportive housing, supportive services for homeless individuals and families and capital construction funding for homeless housing, all allocated through competitive processes.

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.

Police
The Miami-Dade Police Department requires a supplemental budget for additional contracted municipal services provided to the Village of Palmetto Bay ($228,000 - Fund GF 030, Subfund 027), City of Doral ($19,000 - Fund GF 030, Subfund 021), and Town of Cutler Bay ($110,000 - Fund GF 030, Subfund 046). In addition, Fund GF 030 Subfund 011 requires a supplemental budget of $7,000 to account for expenditures related to services provided in the vicinity of the City of Florida City. Funding is provided from municipal payments received.

A supplemental budget of $218,000 is also required in Fund GF 030 Subfund 045 to cover higher than anticipated expenditures associated with off-duty police services, funded by customer payments.

Tourist Taxes
A supplemental budget is required to authorize additional transfer of revenues pursuant to governing ordinances and State Statutes of $6.058 million for the Tourist Development Tax (TDT) (Fund 150, Subfund 151) and $2.023 million for the Professional Sports Franchise Facility Tax (PSFFT) (Fund 150, Subfund 154). Per State Statute, tourist taxes are budgeted sections at 95 percent.

This supplemental budget distributes the additional actual amounts collected, into the debt service shortfall reserve. The balance in the debt service shortfall reserve is $47.321 million.

In addition, pursuant to governing ordinances and State Statutes a supplemental budget is required to authorize additional transfer of revenues of $1.083 million from the Tourist Development Surtax (TDS) (Fund 150, Subfund 152). This supplemental budget distributes the additional actual amounts collected to the Greater Miami Convention and Visitors Bureau, the Department of Cultural Affairs, and Miami-Dade County for administrative costs.

Technical Debt Service Adjustments

A technical adjustment is required to correct a scrivener's error in the FY 2010-11 Adopted Budget ordinance schedule under Debt Service Project 213721 (Overtown II) to reflect that the debt service transfer came from the General Services Administration Department not the Capital Outlay Reserve.

Ballpark Financing

At the July 1, 2011 Board of County Commission meeting the Board adopted Resolution R-522-11 which authorized the Capital Asset Acquisition Special Obligation Bond Series A and B to fund a portion of the new Marlins ballpark and completion of the infrastructure and related improvements associated with the new professional baseball stadium. The County was obligated to issue such debt by the terms of the Construction Administration Agreement by and among the County, the Marlins Stadium Developer LLC. and the City of Miami. As a result, Fund CB 365, Subfund 005 and Subfund 006 was created to receive and spend bond proceeds of $35.237 million.

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.

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.

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.

Public Service Tax UMSA (Refinancing)

A supplemental budget is required under Fund 208, Subfund 2R4, Project 208725 to reflect bond proceeds received and transferred to the Escrow Agent in connection with the issuance of the Public Service Tax Revenue Refunding Bonds, Series 2011 authorized under Ordinance Nos. 96-108 and 02-82 and Resolution No. R-662-07 which authorized the refinancing of Public Service Tax Revenue Bonds Series 1999 and 2002 (Bonds). Due to the favorable market conditions, on September 28, 2011, the County was able to finalize the refinancing of the Bonds which resulted in a savings of $9.2 million through the life of the Bonds (September 30, 2027).

Track Record/Monitor

N/A

Attachment

Deputy Mayor

MEMORANDUM

(Revised)

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

DATE: January 24, 2012

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

SUBJECT: Agenda Item No. 5(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**

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Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 5(B)
1-24-12

ORDINANCE NO. _____

ORDINANCE APPROVING AND ADOPTING FY 2010-11 END-OF-YEAR SUPPLEMENTAL BUDGET ADJUSTMENTS FOR VARIOUS COUNTY DEPARTMENTS AND FUNDS; RATIFYING AND APPROVING IMPLEMENTING ORDERS AND OTHER BOARD ACTIONS WHICH SET CHARGES AND PROVIDING FOR THEIR AMENDMENT; APPROPRIATING GRANT, DONATION AND CONTRIBUTION FUNDS; AND PROVIDING SEVERABILITY AND AN EFFECTIVE DATE

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

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

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 revenues and 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.

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

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. All provisions of 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. In the event all or any particular component of this ordinance are vetoed, the remaining components, if any, shall become effective ten (10) days after the date of enactment and the components vetoed shall become effective only upon override by this Board.

PASSED AND ADOPTED:

Approved by County Attorney as to form and legal sufficiency: RAC

Prepared by: GBK

Geri Bonzon-Keenan

MIAMI-DADE POLICE DEPARTMENT (MDPD)
Mitigation Payments
(Fund GF 030, Subfund 011)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$20,000
Additional Florida City Revenue	7,000
Total	$27,000

Expenditures:	
Previously Approved Expenditures	$20,000
Adjusted Florida City Mitigation Expenses	7,000
Total	$27,000

MIAMI-DADE POLICE DEPARTMENT (MDPD)
Municipal Police Services Account
(Fund GF 030, Subfund 021)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$155,000
City of Doral Optional Service Additional Payment	19,000
Total	$174,000

Expenditures:	
Previously Approved Expenditures	$155,000
Additional MDPD Optional Service Expenditures for the City of Doral	19,000
Total	$174,000

MIAMI-DADE POLICE DEPARTMENT (MDPD)
Municipal Police Services Account
(Fund GF 030, Subfund 027)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$5,951,000
Village of Palmetto Bay Additional Contractual Payment	228,000
Total	$6,179,000

Expenditures:	
Previously Approved Expenditures	$5,951,000
Additional MDPD Expenditures for Village of Palmetto Bay	228,000
Total	$6,179,000

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CORRECTIONS AND REHABILIATION
Food Services
(Fund GF 030, Subfund 044)

Revenues:	**FY 2010-11**
Prior Year Carryover	$311,000
Total	$311,000
Expenditures:	
Expenditures Associated with Food Services Bureau	$311,000
Total	$311,000

MIAMI-DADE POLICE DEPARTMENT (MDPD)
Municipal Police Services Account
(Fund GF 030, Subfund 045)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$44,021,000
Additional Off-Duty Revenue	218,000
Total	$44,239,000
Expenditures:	
Previously Approved Expenditures	$44,021,000
Additional Off-Duty Expenditures	218,000
Total	$44,239,000

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

Revenues:	**FY 2010-11**
Previously Approved Revenues	$7,852,000
Town of Cutler Bay Additional Contractual Payment	110,000
Total	$7,962,000
Expenditures:	
Previously Approved Expenditures	$7,852,000
Additional MDPD Expenditures Town of Cutler Bay	110,000
Total	$7,962,000

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PARK AND RECREATION
Marina MOU Reserve
(Fund SO 040, Subfund 004)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$350,000
Additional Carryover Revenue	343,000
Total	$693,000

Expenditures:	
Previously Approved Expenditures	$350,000
Additional Expenditures	343,000
Total	$693,000

ENTERPRISE TECHNOLOGY SERVICES DEPARTMENT
(Fund GF 060, Various Subfund)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$134,201,000
Additional Charges for Services	3,122,000
Total	$137,323,000

Expenditures:	
Previously Approved Expenditures	$134,201,000
Additional Expenditures	3,122,000
Total	$137,323,000

ECONOMIC DEVELOPMENT
BEACON COUNCIL
(Fund S0 120, Subfund 122)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$3,671,000
Additional Business License Tax	319,000
Total	$3,990,000

Expenditures:	
Previously Approved Expenditures	$3,671,000
Additional Expenditures	319,000
Total	$3,990,000

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TOURIST DEVELOPMENT TAX
(Fund ST 150, Subfund 151)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$14,321,000
Additional Tourist Development Tax Revenues	6,058,000
Total	$20,379,000

Expenditures:	
Previously Approved Expenditures	$14,321,000
Additional Expenditures	6,058,000
Total	$20,379,000

TOURIST DEVELOPMENT SURTAX
(Fund ST 150, Subfund 152)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$4,584,000
Additional Tourist Development Tax Revenues	1,083,000
Total	$5,667,000

Expenditures:	
Previously Approved Expenditures	$4,584,000
Additional Expenditures	1,083,000
Total	$5,667,000

PROFESSIONAL SPORTS FRANCHISE FACILITY TAX
(Fund ST 150, Subfund 154)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$7,161,000
Additional Professional Sports Franchise Facility Tax Revenues	2,023,000
Total	$9,184,000

Expenditures:	
Previously Approved Expenditures	$7,161,000
Additional Expenditures	2,023,000
Total	$9,184,000

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HOMELESS TRUST
Operations and Capital
(Fund ST 150, Subfund 155)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$15,918,000
Additional Carryover Revenue	1,096,000
Total	$17,014,000

Expenditures:	
Previously Approved Expenditures	$15,918,000
Transfer to Homeless Trust Reserve (ST150, Subfund 150)	$321,000
Additional Capital Expenditures	775,000
Total	$17,014,000

Special Obligation Bonds - Public Service Tax - Fund 208
Fund Type: D5 – Subfund: 2R4
Special Obligation Bonds - Public Service Tax - UMSA (Refunding)- Series "2011"

Project: 208725

Revenues:	**FY 2010-11**
Bond Proceeds	$93,455,000
Total	$93,455,000

Expenditures:	
Transfer to Escrow Agent	$91,942,000
Cost of Issuance	1,513,000
Total	$93,455,000

$240 million Cap. Asset Acquisition Fixed/Auction Rate Special Obligation Bonds – Series "2007" – Fund 213
Fund Type: D5 – Subfund: 2E7
$ 26.750 mil Overtown II

Project: 213721

Revenues:	**FY 2010-11**
Programmed Cash Carryover	$639,000
~~Transfer from Capital Outlay Reserve (Fund 310, Subfund 313)~~ Transfer from GSA (Fund 50)	1,785,000
Total	$2,424,000

Expenditures:	
Previously Approved Expenditures	$2,424,000
Total	$2,424,000

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FIRE RESCUE DISTRICT
Special Obligation Bonds
(Fund CB 360, Subfund 006, Project 368014 and Subfund 012, Project 368030)

Revenues:	**Prior Years**	**FY 2010-11**	**Future Years**	**Total**
Previously Approved Revenues	$21,227,000	$0	$0	$21,227,000
Additional Interest Bond Series 1995	6,461,000	1,575,000	0	8,036,000
Total	$27,688,000	$1,575,000	$0	$29,263,000
Expenditures:				
Previously Approved Expenditures	$27,578,000	$0	$258,000	$27,836,000
Additional Training Facility Expenditures	0	1,427,000		1,427,000
Total	$27,578,000	$1,427,000	$258,000	$29,263,000

Sports Facilities 1995 Special Obligation Bond
(Fund CB 360, Subfund 007)

	Prior Years	**FY 2010-11**	**Future Years**	**Total**
Revenues:				
Bond Proceeds	$0	$291,000	$0	$291,000
Interest	0	300,000	0	300,000
Total	$0	$591,000	$0	$591,000
Expenditures:				
Park Improvements at Crandon Park	$0	$65,000	$351,000	$416,000
Park Improvements at Country Club of Miami	0	25,000	150,000	175,000
Total	$0	$90,000	$501,000	$591,000

CAPTIAL ASSET ACQUISITION SPECIAL OBLIGATION BOND
Series 2011 A and B
(CB 365 Subfunds 005 and 006)

Revenues	**Prior Years**	**FY 2010-11**	**Future Years**	**Total**
Financing Proceeds	$0	$35,237,185	$0	$35,237,185
Expenditures:				
Ballpark Project	$0	$35,000,000	$0	$35,000,000
Cost of Issuance	0	237,185	0	237,185
Total	$0	$35,237,185	$0	$35,237,185

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PLANNING AND ZONING
Impact Fee Administration
(CI 349 Subfund 999)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$318,000
Additional Impact Fee Revenues	92,000
Total	$410,000
Expenditures:	
Previously Approved Expenditures	$318,000
Additional Impact Fee Administration Expense	92,000
Total	$410,000

PUBLIC HEALTH TRUST
COUNTY PUBLIC HOSPITAL SALES TAX
(Fund SD 510, Subfund 510)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$162,800,000
Additional County Health Care System Tax	26,566,000
Total	$189,366,000
Expenditures:	
Previously Approved Expenditures	$162,800,000
Additional Expenditures	26,566,000
Total	$189,366,000

OFFICE OF GRANTS COORDINATION
Ryan White Grant Program
(Fund SO 720, Subfund 720)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$25,699,000
Additional Revenues (Ryan White Grant)	849,000
Total	$26,548,000
Expenditures:	
Previously Approved Expenditures	$25,699,000
Additional Contractual Services Expenditures	849,000
Total	$26,548,000

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HOMELESS TRUST
(Fund SO 720, Subfund 723)

Revenues:	**FY 2010-11**
Previously Approved Revenues	$23,491,000
Additional Florida Department of Children and Family Grants	1,063,000
Total	$24,554,000

Expenditures:	
Previously Approved Expenditures	$23,491,000
Additional Florida Department of Children and Family Grant Expenditures	1,063,000
Total	$24,554,000

CONSUMER SERVICES
Grants
(Fund SO 720)

Revenues:	**FY 2010-11**
Building Better Communities General Obligation Bond Proceeds	$1,990,000
Total	$1,990,000

Expenditures:	
Purchase of Developmental Rights Expenditures	$1,990,000
Total	$1,990,000

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