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CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

Memorandum

MIAMI-DADE COUNTY

Date: April 4, 2011

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

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

From: George M. Burgess
County Manager

Resolution No. R-241-11

Subject: FY 2009-10 Year-End Budget Amendments

This item was amended at the Internal Management and Fiscal Responsibility Committee to adjust the Board of County Commissioners budget value to reflect the mid-year amendment value which was inadvertently not included, thereby moving the budget transaction information from Attachments A to B as reflected on both attachments.

Recommendation

It is recommended that the Board of County Commissioners approve the attached resolution, including the appropriation schedules attached thereto as Attachments 1 and 2, amending the FY 2009-10 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 A requires Board approval; attachment B is for informational purposes. The adjustments included in this item equal $975,000 which is .056 percent of the total general fund budget.

We implemented a saving plan mid-year to ensure departmental budgets could absorb the impact associated with the delayed implementation of the various collective bargaining agreements. Because of the successful implementation of the plan which saved the County more than $180 million over both FY 2009-10 and for FY 2010-11, there are very few adjustments necessary in the General Fund. This savings was utilized to help close the FY 2010-11 Budget gap The adjustments to the General Fund in this item are supported by savings in the Corrections and Rehabilitation Department generated by the additional positions approved to offset overtime costs within the department and other savings.

Board of County Commissioners (BCC)

The Office of Community Advocacy which is a division of the Office of the Chair requires an amendment of $222,000 due to higher than anticipated personnel expenses.

Miami-Dade Sports Commission

The Department of Cultural Affairs requires an amendment of $250,000 associated with the Miami-Dade Sports Commission FY 2009-10 agreement to promote youth, amateur, and professional sports in Miami-Dade County. The FY 2009-10 Budget was inadvertently noted as $250,000. This adjustment brings the total to the correct figure of $500,000.

Commission on Ethics
The Commission on Ethics and Public Trust requires an amendment of $222,000 associated with the restoration of two full-time and one part-time positions and the delayed implementation of the employee contribution toward health insurance.

Small Business Development
Small Business Development requires a budget amendment of $281,000 due to revenue shortfalls associated with project and contract monitoring fees which did not materialize and the reversal of prior year receivables which were deemed uncollectable.

Capital Budget
As part of implementing the mid-year savings plan, the Capital Outlay Reserve (COR) Fund CB 310 Subfund 313 requires a budget amendment of $3.886 million to reflect a funding source swap which replaces general fund revenue with unallocated interest earnings and from savings realized through revised future construction project costs.

Of the $3.886 million, $2.139 million reflects the transfer of unallocated interest earnings to COR for debt services payments from the following funds:

- Capital Asset Acquisition 2002 Fund CB 362, Subfund 001 $ 35,000
- Capital Asset Acquisition 2004A Fund CB362, Subfund 002 $ 98,000
- Capital Asset Acquisition 2004B Fund CB362, Subfund 003 $ 695,000
- Capital Asset Acquisition 2007 Fund CB360, Subfund 015 $ 444,000
- Capital Asset Acquisition 2009 Fund CB362, Subfunds 004-005 $ 62,000
- 2001 Sunshine State Loan Fund CB 360, Subfund 100 $ 24,000
- 2006 Sunshine State Loan Fund CB 360, Subfund 103 $ 4,000
- 2008 Sunshine State Loan Fund CB 360, Subfund 104 $ 131,000
- Quality Neighborhood Improvement Program Fund CB361, Subfund 006 $ 646,000

And, from Fund CB 370, Subfund 37E $1.747 million of unallocated interest is transferred to COR for Miami-Dade Police Department projects such as the training facility, CAD Server replacement, purchase of air condition handlers, and electrical panel upgrades funded from savings realized through revised future construction project costs.

Technical Adjustments
Building Better Communities General Obligation Bond Program (GOB)
The GOB program (Fund CB 320) requires a technical adjustment of $943,067 to reflect an arbitrage rebate payment ($918,000) and a reimbursement to the Office of Countywide Healthcare Planning ($25,000).

Fire Department
Projects 368014 (Fire Training Facility) and 368030 (East Homestead Station 65) both require a technical adjustment to reflect the expenditures under the appropriate revenue sources Fire Department Special Obligation Series 1995 and 2002.

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 A lists all the transactions that require Board approval for the re-appropriation of budget as a result of exceeding the ten percent threshold and/or the movement of personnel expenditures to other line item categories. In addition, Attachment B 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

cmo01911

FT 2009-10 End of Year Budget Transactions - Personnel Expenditures and 10 Percent Appropriation Threshold

Attachment A

Department Name	Fund Type	Spending Category	Total Dept Budget	Adjustment Amount	Percent of the Fund	Transferred From	Comments
		Personnel Services		625,291.01		Other Operating Costs	Additional expenses related to the delayed implementation of contemplated wage adjustments
							d expenses associated with the Mom and Pop
Board of County Commissioners		Grants to Outside Organizations		1,552,728.90		Other Operating Costs	allocations to Community Based Organizations
Subtotal			**23,027,000.00**	**2,188,890.66**	**9.51%**		
County Attorney	GF (010)	Other Operating Costs		56,919.02		Personnel Services	Higher than anticipated expenses associated with travel, including travel for legislative initiatives and other litigation matters, legal publications, and ETSD personnel expenses associated with PC maintenance
Subtotal			**17,910,000.00**	**56,919.02**	**0.32%**		
Cultural Affairs	SO (125)	Grants to Outside Organizations		3,922,939.06		Other Operating Costs	Prior year CBO expenditures spent in the current year
Subtotal			**23,602,000.00**	**3,922,939.06**	**16.62%**		

The section deleted from Attachment A and Moved to Attachment B

FT 2009-10 End of Year Budget Transactions

Attachment B

Department Name	Fund Type	Spending Category	Total by Fund	Adjustment Amount	Percent of the Fund	Transferred From	Comments
Administrative Office of the Courts	SO (100)	Contractual Services		5,758.41		Other Operating Costs	Self-help services
Subtotal			**2,399,000.00**	**5,758.41**	**0.24%**		
Agenda Coordination	GF (010)	Personnel Services		1,679.14		Other Operating	Additional expenses related to the delayed implementation of contemplated wage adjustments
		Capital		3,596.69		Other Operating	leasing a new copy machine to reduce printing expenses
Subtotal			**745,000.00**	**5,275.83**	**0.71%**		
Americans with Disabiltities Act Coordination	GF (050)	Charges for County Services		10,011.65		Other Operating Costs	Higher than anticipated expenditures for GSA work orders associated with plans review for ADA compliance
Subtotal			**1,072,000.00**	**10,011.65**	**0.93%**		
Board of County Commissioners	**GF (10)**	**Personnel Services**		**625,291.01**		**Other Operating Costs**	**Additional expenses related to the delayed implementation of contemplated wage adjustments**
		Transfers Out		**10,870.75**		**Other Operating Costs**	**Unbudgeted expenses associated with the Mom and Pop program**
		Grants to Outside Organizations		**1,552,728.90**		**Other Operating Costs**	**allocations to Community Based Organizations**
Subtotal			**23,027,000.00**	**2,188,890.66**	**9.51%**		
Building Code Compliance	GF (030)	Personnel Services		535,651.19		Other Operating	Higher than anticipated expenditures associated with the delayed implementation of the contemplated wage adjustments
Subtotal			**12,495,000.00**	**535,651.19**	**4.29%**		
Building and Neighborhood Compliance	GF (030)	Personnel Services		1,107,579.51		Other Operating Costs	Higher than anticipated expenditures associated with the delayed implementation of the contemplated wage adjustments
		Contractual Services		148,276.18		Other Operating Costs	Higher than anticipated Credit Card Service Charges due to an increase in number of customers using credit cards.
		Charges for County Services		299,561.20		Other Operating Costs	Expenses associated with Data Processing Charges to incorporate the former ONC systems
		Capital		6,139.20		Other Operating Costs	Expenses associated with additional server, memory and maintenance
Subtotal			**32,755,000.00**	**1,561,556.09**	**4.77%**		
Clerk of Courts	GF (30)	Personnel Services		1,441,128.44		Other Operating Costs	Additional expenses related to the delayed implementation of contemplated wage adjustments
Subtotal			**15,263,000.00**	**1,441,128.44**	**9.44%**		
Commission on Ethics	GF (10)	Contractual Services		4,762.33		Other Operating Costs	Higher than ancipated expenses for outside legal counsel
Subtotal			**1,867,000.00**	**4,762.33**	**0.26%**		
Consumer Services	GF (030)	Charges for County Services		9,661.32		Other Operating Costs	Higher than anticipated IT charges
Subtotal			**11,813,000.00**	**9,661.32**	**0.08%**		
County Attorney	GF (010)	Charges for County Services		22,854.10		Court Costs	Higher than anticipated expenses associated with after hours office usage
		Capital		12,430.84		Court Costs	Higher than budgeted expenses for purchase of computers and IT equipment
Subtotal			**17,910,000.00**	**35,284.94**	**0.20%**		
Cultural Programs	GF (030)	Contractual Services		27,069.93		Grants to Outside Organizations	Unanticipated expenses related to janitorial and security services
		Other Operating Costs		153,614.51		Grants to Outside Organizations	Unanticipated expenses related to fire system maintenance, hardware cable installation, rental/leases, telephone charges and maintenance, cellular charges, parking, and office supplies
		Charges for County Services		34,760.82		Grants to Outside Organizations	Unanticipated expenses related to GSA work orders, security services, etc.
Subtotal			**2,975,000.00**	**215,445.26**	**7.24%**		
Elections	GF (010)	Personnel Services		53,499.33		Other Operating Costs	Higher than anticipated expenditures associated with the delayed implementation of the contemplated wage adjustments
Subtotal			**17,580,000.00**	**53,499.33**	**0.30%**		
Emergency Management (EM)	GF (030)	Other Operating Costs		3,092.00		Other Operating Costs	Additional costs due to unexpected mandatory trainings, temporary services cost transfer to a grant that did not occur until after the FY closed, and required one time janitorial service
Subtotal			**2,262,000.00**	**3,092.00**	**0.14%**		

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Department Name	Fund Type	Spending Category	Total by Fund	Adjustment Amount	Percent of the Fund	Transferred From	Comments
Enterprise Technology Services Department	GF (060)	Personnel Services		1,329,601.17		Other Operating Costs	Additional expenses related to the delayed implementation of contemplated wage adjustments
Subtotal			**140,106,000.00**	**1,329,601.17**	**0.95%**		
Fair Employment Practices	GF (030)	Capital		2,574.97		Other Operating Costs	Higher than anticipated expenses associated with acquiring a new copy machine to reduce printing expenses
Subtotal			**1,179,000.00**	**2,574.97**	**0.22%**		
Film and Entertainment	SO (100)	Court Costs		32.00		Other Operating Costs	Unanticipated expenses associated with courier services
		Personnel Services		16,292.78		Other Operating Costs	Additional expenses related to the delayed implementation of contemplated wage adjustments
		Contractual Services		3,405.80		Other Operating Costs	Unanticipated expenses related to an online European production directory
Subtotal			**464,000.00**	**19,698.58**	**4.25%**		
General Services Administration	GF (050)	Distribution of Funds in Trust		20,427.34		Other Operating Costs	Expenses related to unanticipated payment of personal property taxes on the purchase of the Lightspeed Facility
Subtotal			**316,734,000.00**	**20,427.34**	**0.01%**		
Homeless Trust	ST (150)	Contractual Services		48,900.07		Transfers Out	Higher than budgeted expenses due to the Homeless Trust Continumm of Care Evaluation Study budgeted for completion in FY08-09, however final payment occured in FY 09-10.
Subtotal			**30,330,000.00**	**48,900.07**	**0.16%**		
Housing Finance Authority	OE (170)	Debt Payments		307,459.05		Other Operating Costs	This amount reflects an amoritization expense for costs associated with issuing bonds
Subtotal			**5,808,000.00**	**307,459.05**	**5.29%**		
Human Resources		Charges for County Services		19,837.42		Other Operating Costs	Higher than anticipated expenses associated with GSA work orders and website services
Subtotal			**9,936,000.00**	**19,837.42**	**0.20%**		
Human Services	SC 610	Contractual services		1,071,583.99		Other Operating Costs	Higher than anticipated costs for elderly meals, security costs, and external audits
		Charges for County Services		98,395.56		Other Operating Costs	Higher than anticipated facility repairs
		Capital		241,317.03		Other Operating Costs	Expenditures related to unanticipated purchase of filing system for Early Learning Coalition grant programs
Subtotal			**199,459,000.00**	**1,411,296.58**	**0.71%**		
Juvenile Services	GF (010)	Personnel Services		151,341.92		Other Operating Costs	Higher than anticipated expenses due to delayed implementation of contemplated wage adjustments
		Contractual Services		85,203.79		Other Operating Costs	Higher than budgeted expenditures related to Care and Custody services
Subtotal			**8,073,000.00**	**236,545.71**	**2.93%**		
Library	SL (090)	Personnel Services		2,703,649.41		Other Operating	Higher than anticipated expenses due to delayed implementation of contemplated wage adjustments
		Grants to Outside Organizations		1,500,000.00		Other Operating	Increased allocation of Library Taxing District dollars for cultural grants per BCC action
Subtotal			**142,309,000.00**	**4,203,649.41**	**2.95%**		
Medical Examiner	SO (110)	Personnel Services		191,716.99		Other Operating Costs	Higher than anticipated expenses due to delayed implementation of contemplated wage adjustments
Subtotal			**9,384,000.00**	**191,716.99**	**2.04%**		
Miami-Dade Economic Advisory Trust	GF (10)	Personnel Services		45,383.93		Contractural Services/ Other Operating Costs	Higher than anticipated expenses due to delayed implementation of contemplated wage adjustments
Subtotal			**850,000.00**	**45,383.93**	**5.34%**		
Miami-Dade Economic Advisory Trust	SC (700)	Debt Payments		120.00		Other Operating Costs	Unanticipated payments to the Clerk of Courts Office for loan pay-offs
Subtotal			**1,780,000.00**	**120.00**	**0.007%**		

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Department Name	Fund Type	Spending Category	Total by Fund	Adjustment Amount	Percent of the Fund	Transferred From	Comments
Miami-Dade Economic Advisory Trust	SO (100)	Contractual Services		16,057.65		Gratns to Outside Organizations	Increase cost of security in county facilities for Teen Court night sessions.
		Other Operating Costs		3,711.93		Gratns to Outside Organizations	Unanticipated increases in the cost of marketing and advertisement.
		Charges for County Services		377.85		Gratns to Outside Organizations	Higher than anticipated expenses related to GSA after hours charges for Teen Court night sessions.
		Capital		8,578.00		Gratns to Outside Organizations	Higher than anticipated expenses for office furniture and equipment for personnel pipelined into vacant positions
Subtotal			**2,554,000.00**	**28,725.43**	**1.12%**		
Miami Dade Transit	ET (411)	Personnel Services		5,079,480.50		Contractual Services	Higher than anticipated expenses due to delayed implementation of contemplated wage adjustments
Subtotal			**403,450,000.00**	**5,079,480.50**	**1.26%**		
Office of Economic Development and International Trade	GF (10)	Personnel Services		40,497.03		Other Operating Costs	Higher than anticipated expenses due to delayed implementation of contemplated wage adjustments
Subtotal			**1,208,000.00**	**40,497.03**	**3.35%**		
Parks	GF 040	Personnel Services		4,638,885.81		Contractual Services and Other Operating Costs	Higher than anticipated expenses due to delayed implementation of contemplated wage adjustments
		Distribution of Funds in Trust		136,398.01		Contractual Services	Higher than anticipated special assessments for County-owned properties
		Depreciation, Amortization, and Depletion		2,250.00		Contractual Services	Unanticipated purchases for equipment and furnishings
		Capital		183,984.97		Contractual Services	Unanticipated purchases for equipment and furnishings; construction expenses
Subtotal			**87,609,000.00**	**4,961,518.79**	**5.66%**		
Parks	SO 900	Charges for County services		628,683.84		Other Operating Costs	Delay in implementation of Collective Bargaining, which is charged to special taxing districts as a County service
		Capital		745.00		Other Operating Costs	Unanticipated engineering charges
Subtotal			**7,274,501.00**	**629,428.84**	**8.65%**		
Planning and Zoning	GF (030)	Personnel Services		966,957.05		Other Operating Costs	Additional expenses related to the delayed implementation of contemplated wage adjustments
		Court Costs		702.87		Other Operating Costs	Higher than anticipated expenses associated with County Attorney printing charges
Subtotal			**14,463,000.00**	**967,659.92**	**6.69%**		
Planning and Zoning	CI (349)	Personnel Services		27,349.41		Other Operating Costs	Additional expenses related to the delayed implementation of contemplated wage adjustments
Subtotal			**1,510,000.00**	**27,349.41**	**1.81%**		
Police	GF (010)	Personnel Services		3,905,873.54		Other Operating Costs	Additional expenses related to the delayed implementation of contemplated wage adjustments
		Charges for County Services		1,710,452.06		Other Operating Costs	Fleet related expenses higher than anticipated due to high mileage vehicles
Subtotal			**466,726,000.00**	**5,616,325.60**	**1.20%**		
Public Works	ER (430)	Contractual Services		6,577.22		Other Operating Costs	Higher than anticipated expenditures associated with Credit Card Service Charges and Engineering Services
Subtotal			**137,537,000.00**	**6,577.22**	**0.005%**		
Public Works	GF (010)	Court Costs		283,586.00		Capital	Higher than anticipated expenditures associated with courier and copying services for construction activities
		Other Operating Costs		737,274.05		Contractual Services, Charges for County Services, and Capital	Reflects budgeted reimbursements that did not materialize for Contractual Services, Charges for County Services, and Capital
Subtotal			**30,301,000.00**	**1,020,860.05**	**3.37%**		
Public Works	GF (030)	Contractual Services		33,933.25		Other Operating Costs	Higher than anticipated expenses associated with outside engineering contractors
Subtotal			**9,275,000.00**	**33,933.25**	**0.37%**		
Seaport	ES (420)	Personnel Services		2,976,118.35		Other Operating Costs	Additional expenses related to the delayed implementation of contemplated wage adjustments and lower than budgeted attrition.
Subtotal			**128,089,000.00**	**2,976,118.35**	**2.32%**		
Solid Waste Management	EW (470)	Personnel Services		3,372,955.44		Other Operating Services	Unanticipated Leave pay outs to employees that retired during the fiscal year
		Charges for County Services		954,546.18		Other Operating Services	Unanticipated Heavy equipment maintenance due to aging fleet
Subtotal			**170,577,000.00**	**4,327,501.62**	**2.54%**		
Vizcaya Museum and Gardens	EV (450)	Court Costs		170.50		Other Operating Costs	Unanticipated expenses related to sign language interpreters
Subtotal			**5,805,000.00**	**170.50**	**0.003%**		

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MEMORANDUM

(Revised)

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

DATE: April 4, 2011

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

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

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. 8(L)(1)(A)
4-4-11

RESOLUTION NO. R-241-11

RESOLUTION AMENDING FY 2009-10 COUNTYWIDE GENERAL FUND BUDGET AND OTHER BUDGETS; AND APPROVING REALLOCATION OF LINE ITEM APPROPRIATIONS 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 other 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 reallocations amongst certain funds' line item appropriations in excess of ten percent of such funds' total appropriations to that department and the reallocations of line item appropriations from personnel services to other line items, all as detailed in the attached County Manager's memorandum; 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 2009-10 Countywide General Fund budget and other 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 reallocations amongst certain funds' line item appropriations in excess of ten percent of such funds' total appropriations to that department and the reallocations of line item appropriations from personnel services to other line items, all as detailed in the attached County Manager's memorandum.

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

Joe A. Martinez, Chairman			aye
Audrey M. Edmonson, Vice Chairwoman			aye
Bruno A. Barreiro	aye	Lynda Bell	aye
Jose "Pepe" Diaz	absent	Carlos A. Gimenez	absent
Sally A. Heyman	aye	Barbara J. Jordan	aye
Jean Monestime	aye	Dennis C. Moss	aye
Rebeca Sosa	aye	Sen. Javier D. Souto	aye

The Chairperson thereupon declared the resolution duly passed and adopted this 4th day of April, 2011. 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 **DIANE COLLINS**
Deputy Clerk

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

Geri Bonzon-Keenan

ATTACHMENT 1

COUNTYWIDE GENERAL FUND

From:

	2009-10
Corrections and Rehabilitation Department	$975,000
Total	$975,000

To:

Board of County Commissioners	
Commission on Ethics and Public Trust	$222,000
Non-Departmental Recreation and Culture - Sports Commission	222,000
Small Business Development	250,000
	281,000
Total	$975,000

ATTACHMENT 2

CAPITAL OUTLAY RESERVE
Carryover and New Appropriations for FY 2009-10
(Fund CO 310, Projects 313100, 314006, 314007 and Fund 361, Project 361010)

	Committed Carryover	FY 2009-10	Future Years	Total
Revenues:				
Previously Approved Revenues	$40,455,000	$58,676,000	$29,411,000	$128,542,000
Adjusted Revenues - Countywide General Fund	0	(3,886,000)		(3,886,000)
Adjusted Revenues - Interest Earnings	0	3,886,000	0	3,886,000
Total	$40,455,000	$58,676,000	$29,411,000	$128,542,000

Expenditures:	Prior Years	FY 2009-10	Future Years	Total
Previously Approved Expenditures	$24,793,000	$72,674,000	$31,075,000	$128,542,000

Building Better Communities General Obligation Bond Program
(Fund CB 320, All Subfunds)

Revenues:	Prior Years	FY 2009-10	Future Years	Total
Programmed Proceeds	$516,583,000	$333,114,000	$1,604,082,000	$2,453,779,000
Total	$516,583,000	$333,114,000	$1,604,082,000	$2,453,779,000

Expenditures:				
Previously Approved Expenditures	$511,583,000	$337,171,000	$1,604,082,000	2,452,836,000
Reserve for Arbitrage Liability	0	918,000	0	918,000
Transfer to Office of Countywide Healthcare Planning	0	25,000	0	25,000
Total	$511,583,000	$338,114,000	$1,604,082,000	$2,453,779,000

FIRE RESCUE DISTRICT
Special Obligation Bonds
(Fund CB 360)

Revenues:	Prior Years	FY 2009-10	Future Years	Total
Previously Approved Revenues	$27,578,000	$0	$0	$27,578,000
Total	$27,578,000	$0	$0	$27,578,000

Expenditures:				
Training Facility Project 368014	$16,792,000	$9,896,000	$0	$26,688,000
East Homestead Station 65 Project 368030	$0	$890,000	$0	$890,000
Total	$16,792,000	$10,786,000	$0	$27,578,000

CAPITAL ASSET ACQUISITION BOND
Series 2007A
(Fund 360, Subfund 015)

Revenues:	**Prior Years**	**FY 2009-10**	**Future Years**	**Total**
Previously Approved Revenues	$142,310,000	$500,000	$0	$142,810,000
Total	$142,310,000	$500,000	$0	$142,810,000
Expenditures:				
Previously Approved Expenditures	$59,315,000	$65,234,000	$2,425,000	$126,974,000
Overtown 2 Fit-Up and Completion	0	0	13,640,000	13,640,000
Hope VI Housing Development	0	1,752,000	0	1,752,000
Transfer to Capital Outlay Reserve Debt Service	0	444,000	0	444,000
Total	$67,430,000	$16,065,000	$16,065,000	$142,810,000

2001 SUNSHINE STATE LOAN
(Fund 360, Subfund 100)

Revenues:	**Prior Years**	**FY 2009-10**	**Future Years**	**Total**
Previously Approved Revenues	$658,000		$0	$658,000
Additional Interest Earned	0	4,000	0	$4,000
Total	$658,000	$4,000	$0	$662,000
Expenditures:				
Previously Approved Expenditures	$638,000	$0	$0	$638,000
Transfer to Capital Outlay Reserve Debt Service	0	24,000	0	24,000
Total	$638,000	$24,000	$0	$662,000

2006 SUNSHINE STATE LOAN
(Fund CB 360, Subfund 103)

Revenues:	**Prior Years**	**FY 2009-10**	**Future Years**	**Total**
Previously Approved Revenues	$22,742,000	$0	$0	$22,742,000
Expenditures:				
Previously Approved Expenditures	$8,779,000	$8,842,000	$5,117,000	$22,738,000
Transfer to Capital Outlay Reserve Debt Service	0	4,000	0	4,000
Total	$8,779,000	$8,846,000	$5,117,000	$22,742,000

2008 SUNSHINE STATE LOAN
(Fund CB 360, Subfund 104)

Revenues:	Prior Years	FY 2009-10	Future Years	Total
Previously Approved Revenues	$9,787,000	$0	$0	$9,787,000
Total	$9,787,000	$0	$0	$9,787,000
Expenditures:				
Previously Approved Expenditures	$6,900,000	$2,709,000	$47,000	$9,656,000
Transfer to Capital Outlay Reserve Debt Service	0	131,000	0	131,000
Total	$6,900,000	$2,840,000	$47,000	$9,787,000

QUALITY NEIGHBORHOOD IMPROVEMENT PROGRAM PHASE VI
Series 2009 Public Service Tax Improvement Bonds
(Fund CB 361 Subfund 006)

Revenues	Prior Years	FY 2009-10	Future Years	Total
Previously Approved Revenues	$8,000,000	$22,400,000	$0	$30,400,000
Expenditures				
Previously Approved Expenditures	$701,000	$6,653,000	$22,400,000	$29,754,000
Transfer to Capital Outlay Reserve Debt Service	0	646,000	0	646,000
Total	$701,000	$7,299,000	$22,400,000	$30,400,000

CAPITAL ASSET ACQUISITION BOND
Series 2002 Projects
(Fund CB 362, Subfund 001)

Revenues:	Prior Years	FY 2009-10	Future Years	Total
Previously Approved Revenues	$7,606,000	$0	$0	$7,606,000
Expenditures:				
Previously Approved Expenditures	$7,363,000	$208,000	$0	$7,571,000
Transfer to Capital Outlay Reserve Debt Service	0	35,000	0	35,000
Total	$7,363,000	$243,000	$0	$7,606,000

CAPITAL ASSET ACQUISITION BOND
Series 2004A
(Fund CB 362, Subfund 002)

Revenues:	Prior Years	FY 2009-10	Future Years	Total
Previously Approved Revenues	$3,636,000	$0	$0	$3,636,000
Expenditures:				
Previously Approved Expenditures	$2,788,000	$750,000	$0	$3,538,000
Transfer to Capital Outlay Reserve Debt Service	0	98,000	0	98,000
Total	$2,788,000	$848,000	$0	$3,636,000

CAPITAL ASSET ACQUISITION BOND
Series 2004B Projects
(Fund CB 362, Subfund 003)

Revenues:	Prior Years	FY 2009-10	Future Years	Total
Previously Approved Revenues	$27,505,000	$0	$0	$27,505,000
Expenditures:				
Previously Approved Expenditures	$10,390,000	$3,189,000	$13,231,000	$26,810,000
Transfer to Capital Outlay Reserve Debt Service	0	695,000	0	695,000
Total	$10,390,000	$3,884,000	$13,231,000	$27,505,000

CAPITAL ASSET ACQUISITION BOND
Series 2009 Projects
(Fund CB 362 Subfunds 004 and 005)

Revenues;	Prior Years	FY 2009-10	Future Years	Total
Previously Approved Revenues	$57,200,000	$0	$0	$57,200,000
Expenditures:				
Previously Approved Expenditures	$18,843,000	$15,338,000	$22,957,000	$57,138,000
Transfer to Capital Outlay Reserve Debt Service	0	62,000	0	62,000
Total	$18,843,000	$15,400,000	$22,957,000	$57,200,000

Criminal Justice Facilities General Obligation Bond Program
Public Improvement Bonds, Series BB, CC and EE
(Fund 370, Subfunds 37E)

Revenues:	Prior Years	FY 2009-10	Future Years	Total
Previously Approved Revenues	$16,879,000	$0	$0	$16,879,000
Expenditures:				
Previously Approved Expenditures	$0	$0	$15,132,000	$15,132,000
Transfer to Capital Outlay Reserve	0	1,747,000	0	1,747,000
Total	$0	$1,747,000	$15,132,000	$16,879,000