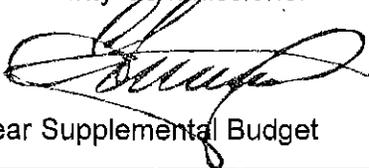


Memorandum



Date: March 8, 2016

To: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor 

Subject: FY 2014-15 End-of-Year Supplemental Budget

Amended
Agenda Item No. 5(G)

Ordinance No. 16-31

Recommendation

It is recommended that the Board of County Commissioners (Board) approve the attached supplemental budgets in accordance with the Home Rule Charter and Section 129.06 of the Florida Statutes. These amendments will align the County's FY 2014-15 Adopted Budget with actual expenditures.

Scope

The impact of this item is countywide.

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.

The revisions incorporated in this supplemental budget include adjustments associated with increased sales tax distribution to the Public Health Trust and local business tax distribution to the Economic Development Fund (Beacon Council), as well as General Fund Carryover and increased expenditures due to the transfer of function(s) (i.e. Cooperative Extension) and the activation of capital projects that were not included in the FY 2014-15 Adopted budget. The adjustments included in this item equal \$52.835 million, which is 1.12 percent of the total operating budget.

General Fund

The General Fund (GF 010, Subfund 010) requires a budget supplement and amendment to fund various General Fund supported activities described below. These adjustments are supported by higher than anticipated carryover (\$871,000) and savings from departments (\$7.431 million) - Office of the Mayor, State Attorney's Office, Public Defender, Office of the Clerk, Legal Aid, Medical Examiner, Police, Juvenile Services, Election, and Community Information and Outreach. The actions necessary for these budget adjustments were taken into account as part of the FY 2015-16 budget development and will not affect the current year budget. Total General Fund adjustments are \$8.302 million and distributed as described below.

Corrections and Rehabilitation

The Corrections and Rehabilitation Department requires a budget adjustment of \$5.459 million to cover costs associated with higher than anticipated overtime costs generated from actions taken to comply with the Settlement Agreement with the United States Department of Justice, such as additional training requirements for staff and changes in the officer to inmate ratios based on population type.

Administrative Office of the Courts (AOC)

The AOC requires a budget adjustment to reflect additional General Fund revenue of \$349,000 (Fund GF 030, Subfund 042) to offset traffic citation surcharge revenue losses. These revenues were impacted by statutory changes that shifted toll violations from a court-related infraction to a civil citation. Therefore, these violations no longer go through the Circuit Court system, which reduces the traffic surcharges assessed.

Fire Rescue

The Miami-Dade Fire Rescue Department requires a budget supplement of \$909,000 (Fund SF 011, Subfund 118 Lifeguards, Ocean Rescue, Communications, and Fire Boat) to cover higher than anticipated overtime and termination payout expenditures in its countywide functions. Funding is provided from unallocated prior year carryover revenue in Fund SF 011, Subfund 118 (\$530,000) and the General Fund (\$359,000).

Office of the Property Appraiser

The Miami-Dade County Public Schools will no longer pay for a portion of the Value Adjustment Board (VAB) related expenditures in the Office of the Property Appraiser (PA). The FY 2014-15 budget assumed a payment of \$2.047 million. In addition, to address the continued back-log of pending VAB cases, the PA added 24 positions, increasing personnel costs by \$1.447 million (Attachment A), the cost of which was partially offset by savings in other spending categories (\$238,000). Therefore, the PA requires a budget adjustment of \$3.256 million (Fund GF 030, Subfund 056). Funding is provided from higher than anticipated departmental prior year carryover (\$1.141 million) and an additional General Fund subsidy (\$2.115 million).

Proprietary Funds

Animal Services

The Animal Services Department requires a budget supplement in the amount of \$12,000 (Fund TF 600, Subfund 022, Project 022111) to cover higher than anticipated expenditures related to surgical supplies, drugs and transportation. Funding is provided from higher than budgeted donations' revenue.

Information Technology

The Information Technology Department requires a supplemental budget in GF Fund 060 in the amount of \$22.756 million for expenses related to the consolidation of countywide information technology (IT) functions, which includes the transfer of 68 IT positions from the Corrections and Rehabilitation Department, PortMiami, Miami-Dade Transit, and Parks, Recreation and Open Spaces (\$6.06 million); for a higher volume of IT purchases on behalf of County departments procured through IT consolidated contracts (\$15.103 million); and for other pass-through expenses for County projects (\$3.312 million) that were partially offset by reductions in other operating expenses of \$1.72 million. These expenditures are fully funded by chargeback revenues from County departments.

Medical Examiner

The Medical Examiner is no longer participating in the Treasury Forfeiture Program. The department is required to remit all unspent funds to the Department of the Treasury. A supplemental budget of \$69,000 is required in TF 600, Subfund 601, Project 630TME, Project Detail 630348 to return the funds.

Parks, Recreation and Open Spaces/Regulatory and Economic Resources

The Parks, Recreation and Open Spaces Department requires a supplemental budget of \$4.039 million in Fund GF 040 (various subfunds) associated with intrafund transfers (\$174,000), unbudgeted termination and unused sick pay, purchase of heavy equipment for Beach Maintenance, environmental

clean-up, wetland mitigation, and miscellaneous costs (\$3.865 million). Funding for these adjustments is provided by higher than budgeted earned revenues distributed across various subfunds.

In addition, on July 9, 2015, I informed the Board via memorandum (Attachment B) that in order to better align the County's operation functions the Cooperative Extension function would be transferred from the Regulatory and Economic Resource Department (RER) to the Parks, Recreation and Open Spaces Department (PROS). As a result, PROS also requires a supplemental budget of \$321,000 in Fund GF 040, Subfund 001 for expenditures related to the transfer that include 17 full-time positions and one part-time position. A corresponding adjustment will be reflected in RER Fund GF 030, Subfund 032. Attachment A includes revised Tables of Organization for PROS and RER to reflect the transfer of the positions relating to the Cooperative Extension.

Public Works and Waste Management

The Public Works and Waste Management (PWWM) Department requires an amendment of \$3.836 million to reflect the creation of Fund EN 438. This fund was created to separate and properly track Venetian Causeway from Rickenbacker Causeway revenues and expenses. A corresponding adjustment will be reflected in the Rickenbacker Causeway Fund ER 430.

PWWM requires a supplement of \$198,000 in Fund CO 330 to provide required federal grant match funding support for the Metropolitan Planning Organization. The additional funding will be provided from higher than anticipated Secondary Gas tax receipts.

Special Taxing District Fund SO 900, Subfund 905 requires a budget supplement of \$665,000 related to higher than anticipated postage and printing costs associated with additional notices mailed out to all special taxing district residents regarding the setting of rates for FY 2015-16 and other security guard related operating expenses that were higher than anticipated. Funding is provided from unallocated prior-year carryover within each of the impacted districts.

As part of the PWWM's continued financial structure cleanup, a budget supplement of \$1.918 million in Fund SO 720 is required to reflect the close out of that fund and the transfer of existing fund balances in stormwater utility payments into the department's stormwater utility operating fund (Fund SU 140 Subfund 141).

Mom and Pop Program

The Mom and Pop Program requires a supplemental budget of \$315,000 in Fund GF 030, Subfund 041 to cover the distribution of grant awards approved over more than one fiscal year period. Funding is provided from prior year carryover.

County Public Hospital Sales Tax Fund - Public Health Trust

FY 2014-15 year-end County Health Care Sales tax receipts were \$16.3 million higher than budgeted. A supplemental budget is required to transfer these funds to the Public Health Trust in Fund SD 510, Subfund 510.

Economic Development Fund - Beacon Council

Fund SO 120, Subfund 122 requires a supplemental budget of \$172,000 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.

Tourist Taxes

A supplemental budget is required to authorize additional transfer of revenues pursuant to governing ordinances and State Statutes of \$2.27 million for the Tourist Development Tax (TDT) (Fund ST 150, Subfund 151), \$783,000 for the Tourist Development Surtax (TDS) (Fund ST 150, Subfund 152), \$994,000 for the Professional Sports Franchise Facility Tax (PSFFT) (Fund ST 150, Subfund 154), and \$20.687 million from Professional Sports Franchise Tax Refunding – Surplus Fund/Shortfall Reserve (Fund D5 205, Subfund 2S8, Project 205804) to Convention Development Tax (Fund ST 160, Subfund 163). Per State Statute, revenues from tourist taxes are budgeted at 95 percent. This supplemental budget distributes any additional revenues collected to the Greater Miami Convention and Visitors Bureau, the Department of Cultural Affairs, Miami-Dade County for administrative costs, debt service, and the debt service shortfall reserve as required by Code and other legislation.

Capital Budget

The following projects were not included in the FY 2014-15 Adopted Budget because they were expected to be completed in FY 2013-14. The projects continued in FY 2014-15 and the appropriate budget adjustments must be made utilizing previously approved revenues:

- Countywide Radio System Tower and Facility Improvements (Project #1687880) for \$267,000 - 2005 Sunshine State Loan (Fund CB 360, Subfund 101)
- Housing Safety and Security Improvements (Project #809850) for \$248,000 - 2007 Sunshine State Loan (Fund CB 360, Subfund 104)
- Cyber Security (Project #1681700) for \$4,000 - 2007 Sunshine State Loan (Fund CB 360, Subfund 104)
- West Lot Multi-Purpose Facility (Project #111620) for \$283,000 - Capital Asset Acquisition Bond Series 2009A and 2009B (Fund CB 362, Subfunds 004 and 005)
- Cyber Security (Project #1681700) for \$184,000 - Capital Asset Acquisition Bond Series 2009A and 2009B (Fund CB 362, Subfunds 004 and 005)
- Marina Capital Plan (Project #932660) for \$32,000 - Capital Asset Acquisition Bond Series 2009A and 2009B (Fund CB 362, Subfunds 004 and 005)
- Children's Courthouse (Project #3020081) for \$6.085 million - Special Obligation Court Facilities Bond 2014 Series (Fund CB 363, Subfund 002, Project 363005)
- Miami-Dade County Courthouse Façade Repairs (Project #3024160) for \$1.479 million - Capital Asset Acquisition Bond Series 2004B (Fund CB 362, Subfund 003)
- Northeast Regional Library (Project #908680) for \$1.003 million - Capital Asset Acquisition Bond Series 2007A (Fund CB 360, Subfund 015, Project 368043)
- QNIP II Local Park Improvements (Project #9341030) for \$357,000 - Quality Neighborhood Improvement Program (QNIP) Phase II Series 2002 Public Service Tax Revenue Bonds (Fund CB 361, Subfund 003)

Fire Rescue's Special Revenue Fund (Fund SF 011, Subfund 124) requires a supplemental budget of \$18.622 million to cover the costs associated with the Department's fleet replacement plan to include pumpers, rescues, platforms, battalions, and special event vehicles. This project and associated expenses were inadvertently omitted from the Department's FY 2014-15 Multi-Year Capital Plan. Funding is provided by financing proceeds (\$16.732 million) and fleet reserves (\$1.89 million) pursuant to equipment leases.

On March 17, 2015, the Board adopted resolution R-251-15, authorizing \$13.2 million for the lease purchase of marked and unmarked police vehicles. The financing proceeds will be received in Capital Outlay Reserve (COR) to pay for the corresponding expenses (\$3.17 million). In addition, it was

anticipated that the financing needed to complete the Animal Services Facility would be secured in FY 2014-15. However, the debt service issuance was delayed until FY 2015-16. As a result of the delay, the expense (\$10.324 million) is being temporarily moved to COR, as legally required, until the financing proceeds have been received, at which time the expenditures will be transferred to the appropriate fund. Until such time, this adjustment will be funded through the reallocation of expenses between current and future year Capital Outlay Reserve revenues.

A supplemental budget of \$57.439 million is required to authorize expenditures for transactions relating to the issuance of The Transit System Sales Surtax Fund Series 2015 Bonds, Public Works and Waste Management Portion, (Fund D5 209, Subfund 2T4, Project # 209407). The 2015 series replaces the debt service for the recently refunded 2006 and partially refunded 2008 Transit System Sales Surtax Bond series. Funding is provided by bond proceeds.

Budget Line Item Transaction Appropriations

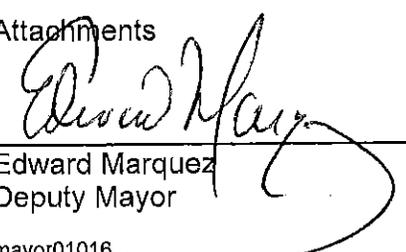
Miami-Dade County Ordinance 07-45 requires the disclosure of line item expenditures that exceeded budgeted allocation and the proper line item adjustments based on pre-established criteria. No transactions of this type had occurred when staff reported this information to the Board pursuant to the date 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 C lists all the transactions that require Board approval for the re-appropriation of budget as a result of exceeding the ten (10) percent threshold and/or the movement of personnel expenditures to other line item categories. In addition, Attachment D lists in detail the department line item appropriations that were administratively approved to reflect the proper expenditure categorization and did not exceed the ten (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 Management and Budget to process all budget transactions required to execute the year-end amendments/supplements.

Track Record/Monitor

N/A

Attachments



Edward Marquez
Deputy Mayor

mayor01016

Oversees office budget, personnel, and the production of an annual assessment roll within Florida Department of Revenue (DOR) parameters; and acts as liaison with taxing authorities, municipalities, and DOR

FY 13-14
15

FY 14-15
13

EXEMPTIONS AND PUBLIC SERVICE

Disseminates property assessment information relating to real and tangible property using the Office's website, office customer service assistance, e-mail, public presentations through various media, the 311 Answer Center; and receives, verifies, and qualifies and disqualifies all applications for statutory exemptions on potentially illegal exemptions

FY 13-14
48

FY 14-15
84

INFORMATION SERVICES

Maintains all electronic property record files, monitors changes made to those files, and maintains various computer hardware devices and software utilized by the Office; and other information technology needs as required by the Property Appraiser

FY 13-14
22

FY 14-15
23

REAL ESTATE RESIDENTIAL

Gathers and evaluates data regarding all residential property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process

FY 13-14
140

FY 14-15
63

PERSONAL PROPERTY

Gathers and evaluates data regarding all tangible personal property located within Miami-Dade County; conducts field inspections and taxpayer return verifications in the annual valuation process

FY 13-14
38

FY 14-15
38

VALUE ADJUSTMENT BOARD APPEALS AND LEGAL

Responsible for the analysis, preparation, and defense of assessment values before the Value Adjustment Board and District Court

FY 13-14
75

FY 14-15
92

REAL ESTATE COMMERCIAL

Gathers and evaluates data regarding all commercial property located within Miami-Dade County; utilizes recognized appraisal techniques in the annual valuation process

FY 13-14
30

FY 14-15
26

FIELD SERVICES

Performs inspections on all real property in the County

FY 13-14
0

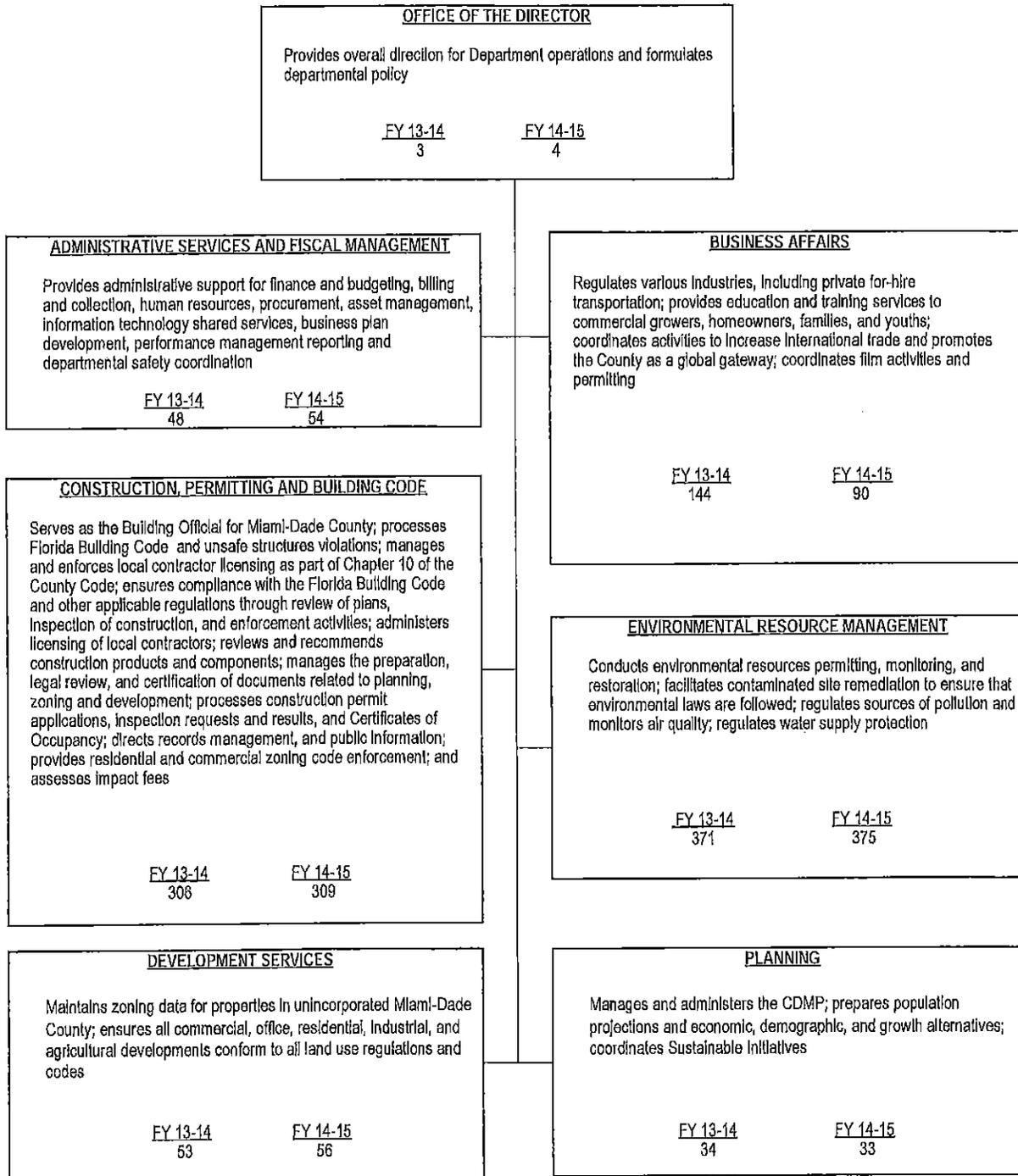
FY 14-15
46

* Table of Organization is subject to mid-year organization

PARKS, RECREATION AND OPEN SPACES

<u>OFFICE OF THE DIRECTOR</u>	
<p>Provides overall leadership and direction for departmental operations; coordinates special projects, Intergovernmental affairs, and departmental fundraising efforts; and serves on the board of the Parks Foundation, the Miami-Dade Sports Commission, and the Zoo Oversight Board</p>	
<u>FY 13-14</u> 5	<u>FY 14-15</u> 5
<p style="text-align: center;"><u>BUSINESS SUPPORT</u></p> <p>Supports the Department in the areas of budget, finance, grant management, human resources, employee development, procurement, contracts management, information technology, marketing, public information, and communications</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 62 62</p>	<p style="text-align: center;"><u>PARK OPERATIONS</u></p> <p>Operates parks, including basic support to patrons, rentals, programming partnerships, campgrounds, ball fields, tennis centers, community events, provides for facility and equipment maintenance service that manages, protects and improves the safety and overall long-term condition of park assets, etc.</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 276 258</p>
<p style="text-align: center;"><u>MIAMI-DADE ZOOLOGICAL PARK AND GARDENS (ZOO MIAMI)</u></p> <p>Manages and operates the zoo; conducts sales and marketing, public information, and education programs; provides for feeding and care of zoo animals; selects and displays specimens</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 188 187</p>	<p style="text-align: center;"><u>LANDSCAPE MAINTENANCE - SPECIAL TAXING DISTRICTS</u></p> <p>Provides landscaping and grounds maintenance services to Special Taxing Districts approved by the Board of County Commissioners</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 45 43</p>
<p style="text-align: center;"><u>DEERING ESTATE AND DESTINATIONS</u></p> <p>Manages and operates the Charles Deering Estate and Fruit and Spice Park; oversees historical preservation of facilities; manages facilities, grounds, maintenance, and security</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 29 30</p>	<p style="text-align: center;"><u>PLANNING AND DEVELOPMENT</u></p> <p>Provides planning, project management, architectural and engineering design, and construction of capital projects; provides contract management and capital program management; supports the Community Image Advisory Board, which advises the BCC on the aesthetics of major transportation arteries and facilities</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 61 57</p>
<p style="text-align: center;"><u>GOLF ENTERPRISE</u></p> <p>Operates and manages the five County-owned golf courses: Briar Bay, Country Club of Miami, Crandon, Greynolds, and Palmetto</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 23 23</p>	<p style="text-align: center;"><u>LANDSCAPE MAINTENANCE - OPEN SPACES</u></p> <p>Provides non-park landscaping and grounds maintenance services, including Tree Crews and Right-of-Way Assets and Aesthetics Management (RAAM)</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 53 54</p>
<p style="text-align: center;"><u>COASTAL PARK AND MARINA ENTERPRISE</u></p> <p>Operates and maintains seven legacy parks along the coast, six public marinas, and Crandon Tennis Center</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 93 84</p>	<p style="text-align: center;"><u>NATURAL AREAS MANAGEMENT</u></p> <p>Maintains environmentally endangered lands throughout the County through prescribed burns and removal of invasive species</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 53 52</p>
<p style="text-align: center;"><u>BEACH MAINTENANCE</u></p> <p>Maintains the public beaches from Sunny Isles to Government Cut, including debris and litter removal, erosion control, sand sifting, and maintenance of all public beach access beautification measures</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 46 46</p>	<p style="text-align: center;"><u>COOPERATIVE EXTENSION</u></p> <p>Liaises between Miami-Dade County and the University of Florida on scientific research and education related to agriculture, environment, families, and lawn and garden</p> <p style="text-align: center;"><u>FY 13-14</u> <u>FY 14-15</u> 0 17</p>

REGULATORY AND ECONOMIC RESOURCES



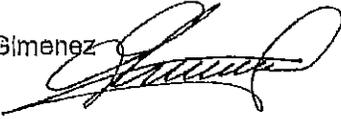
The FY 2014-15 total number of full-time equivalent positions is 934.75

Memorandum



Date: July 6, 2015

To: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor 

Subject: Transfer of the Cooperative Extension Unit to the Parks, Recreation, and Open Spaces
Department

In order to better align the County's operational functions, the Cooperative Extension unit of the Business Affairs Division (Cooperative Extension) of the Department of Regulatory and Economic Resources (RER) will be transferred, effective immediately, to the Parks, Recreation, and Open Spaces Department (PROS).

The mission of RER is to enable sustainable economic growth through smart regulatory strategies and business expansion initiatives. Cooperative Extension provides critical research based information and training to organizations and businesses involved with commercial agriculture, commercial landscape, and marine industries, and will continue to do so within their new organizational structure of PROS. However, a large part of Cooperative Extension's work relates to broader community outreach initiatives that benefit county residents through homeowner horticulture and water conservation programs, families through the Family and Consumer Sciences Program (FCS), and children through the 4-H/Youth Development Program. 4-H/Youth Development and FCS Programs are currently administered out of the Cooperative Extension office located within the Amella Earhart Park, and in this way the unit is already poised to join the PROS organization in order to best serve this large group of customers.

To effect this change, 17 full-time and one part-time budgeted positions will be transferred from RER to PROS. The budgeted revenue and expenditure authority will be transferred through the year-end budget amendment for FY 2014-15.

If you need further information, please contact Deputy Mayor Jack Osterholt at (305) 375-5695 or PROS Director Jack Kardys at (305) 755-7903.

Attachments

c: Honorable Harvey Ruvín, Clerk, Circuit and County Courts
Robert A. Cuevas, Jr., County Attorney
Office of the Mayor Senior Staff
Department Directors

Department Name	Fund Type	Spending Category	Total Dept. Budget	Adjustment Amount	Percent of the Fund	Transferred From	Comments
Clerk of Court		Personnel Services		1,517,504			
	GF(030)	Court Costs		2,017		Other Operating Costs	The reimbursements for these spending categories are captured under other operating costs
		Charges for County Services		1,613,131			
		Subtotal	19,833,000	3,132,652	15.80%		
Community Action and Human Services	SC (630)	Distribution of Funds in Trust		6,512		Capital	Unbudgeted non-ad valorem charges
		Subtotal	90,385,000	6,512	0.01%		
	SD (611)	Distribution of Funds in Trust		750		Capital	Unbudgeted non-ad valorem charges
		Subtotal	4,707,000	750	0.02%		
Community Information and Outreach		Contractual Services		375,864			Higher than anticipated need for temporary help at the 311 Answer Center and eGovernment operations due to higher attrition
	GF (030)	Charges for County Services		206,532		Personnel Services	Unanticipated expenditures associated with ISD work orders to be able to accommodate additional call takers to fulfill WASD Memorandum of Understanding as well as expenditures related to ITD chargeback for services to the 311 Answer Center
		Subtotal	19,297,000	582,396	3.02%		
Cultural Affairs		Contractual Services		188,267		Personnel Services and Other Operational Costs	Expenses associated with event staff necessary for programming and events at the South Dade Cultural Arts Center
	SO (125)	Contractual Services		188,267			
		Subtotal	32,752,000	188,267	0.57%		
Elections		Contractual Services		770,829			Increase was due to hiring of temporary help versus seasonal staff for the 2014 Election Cycle. Funds were budgeted under seasonal staff for FY 2014-15
	GF (010)	Transfers Out		49,540		Personnel Services	Increase due to required 15 percent match for Federal Elections Activities Grant transfer to SO 720 Fund
		Subtotal	22,518,000	820,369	3.64%		
Finance		Contractual Services		425,000		Personnel Services	Represents unbudgeted legal/financial advisor costs necessary to terminate the County's remaining "Lease In Lease Out" (LILOs) transactions
	GF (030)	Contractual Services		425,000			
		Subtotal	35,583,000	425,000	1.19%		
Human Resources		Charges for County Services		1,000		Personnel Services	Printing and mail rates charges were higher than anticipated
	GF (050)	Charges for County Services		1,000			
		Subtotal	2,077,000	1,000	0.05%		
Office of the Mayor		Grants to Outside Organizations		380,000		Personnel Services	Allocations for Employ Miami-Dade (\$75,000), SAVE (\$5,000), eMerge Americas (\$250,000), Cities for Citizenship (\$50,000)
	GF (010)	Grants to Outside Organizations		380,000			
		Subtotal	4,809,000	380,000	7.90%		

Department Name	Fund Type	Spending Category	Total Dept. Budget	Adjustment Amount	Percent of the Fund	Transferred From	Comments
Port of Miami	ES (420)	Courts Costs		1,514		Personnel Services and Other Operational Costs	Additional expenditures related to Police services, and consolidation of Port of Miami IT staff with ITD, which was budgeted under personnel services.
		Charges for County Services		2,824,787			
		Subtotal	166,968,000	2,826,301	1.69%		
Public Works and Waste Management	GF (010)	Personnel Services		2,415,282		Contractual Services	Reimbursements from capital projects not as high as anticipated
			23,156,000	2,415,282	10.43%		Expenditures related to traffic sign materials that were not reimbursed from the Safe Route to School Program
		Subtotal	3,414,000	266,145	7.80%		

11

Department Name	Fund Type	Spending Category	Total Dept Budget	Adjustment Amount	Percent of the Fund	Transferred From	Comments
Administrative Office of the Courts	SO (100)	Personnel Services		199,293			Health insurance costs were higher than budgeted
		Contractual Services		150,769		Other Operating Costs	Computer services consultant, additional security and credit card services
		Charges for County Services		30,283			Security and service tickets
		Subtotal	4,208,000	380,345	9.04%		
Animal Services Department	GF (030)	Charges for County Services		172,269		Other Operating Costs	Higher than anticipated IT work orders and fleet management expenses
		Subtotal	16,564,000	172,269	1.04%		
Audit and Management Services	GF (010)	Personnel Services		60,197		Other Operating Costs and Capital	A salaries reimbursement transfer from Fund GF 030 052 was lower than budgeted due to unrealized revenues in that fund
		Charges for County Services		12,185		Capital	Higher than anticipated data processing charges
		Subtotal	2,223,000	72,382	3.26%		
Board of County Commissioners	GF (010)	Contractual Services		10,408		Other Operating Costs	Allocation of transportation services to Community-based Organizations
		Grants to Outside Organizations		676,965			Allocations to Community-based Organizations
		Subtotal	21,803,000	687,393	3.15%		
Commission on Ethics	GF (010)	Contractual Services		872		Other Operating Costs	Expenditures reflect charges related to allowing the use of credit cards to pay for services
		Charges for County Services		6,820			Expenditures reflect higher than anticipated ITD charges
		Subtotal	1,785,000	7,692	0.43%		
Community Action and Human Services	SC (630)	Charges for County Services		138,531		Other Operating Costs	Unbudgeted IT SLA charges and vehicle replacement costs
		Subtotal	90,385,005	138,531	0.15%		
		Transfer Out		28,000		Other Operating Costs	Expenditure is associated with the allocation of fund balance among projects
Finance	GF (050)	Other Operating Costs		28,000		Transfers Out Contingency	Higher than anticipated ITD charges for the migration of phone systems
		Subtotal	35,583,000	30,000	0.08%		
		Subtotal	6,074,000	30,000	0.49%		
Homeless Trust	SO (720)	Contractual Services		95,755		Grants to Outside Organizations	The fund is fully budgeted under "Grants to Outside Organizations" and gets distributed to other spending categories throughout the fiscal year
		Other Operating Costs		22,189			
		Charges for County Services		41,500			
		Capital		21,203			
		Subtotal	25,320,400	181,647	0.72%		
	ST (150)	Personnel Services		80,948		Charges for County Services and Contractual Services	Personnel costs were higher than anticipated as a result of position reclassifications and termination payments
		Other Operating Costs		35,825		Capital	Actual Indirect Cost Reimbursement (GF) was higher than budgeted
		Subtotal	33,483,000	116,773	0.35%		

12

Department Name	Fund Type	Spending Category	Total Dept Budget	Adjustment Amount	Percent of the Fund	Transferred From	Comments
Human Resources	GF (010)	Contractual Services		12,000		Other Operating Costs	Training expenses that will be reimbursed during the next quarter of the fiscal year
		Subtotal	5,858,000	12,000	0.20%		
Internal Services	GF (030)	Personnel Services		88,000		Other Operating Costs	Expenditure is attributed to hiring more temporary employees than anticipated in the Small Business Development Division to assist with the disparity study
		Debt Payments		2,000			Principal debt payment to Siemens Financial Services were higher than budgeted
		Subtotal	39,187,000	90,000	0.23%		
Juvenile Services	GF (050)	Capital		1,803,000		Charges for County Services	Over expenditure is attributed to the technical classification of expenditures in the Capital category for purposes of depreciation. Expenses were originally budgeted in the Charges for County Services category.
		Subtotal	300,993,000	1,803,000	0.60%		
Library	GF (010)	Contractual Services		87,849		Other Operating Costs	Higher than anticipated security services
		Subtotal	8,170,000	87,849	1.08%		
Medical Examiner	SL (090)	Capital		17,000		Other Operating Costs	Expenses associated with the purchase of computers were budgeted as Other Operating Costs
		Debt Payments		11,000			Principal debt payment for Energy Projects were higher than budgeted
		Subtotal	54,268,000	28,000	0.05%		
Miami-Dade Advocacy Trust	GF (030)	Capital		461,969		Other Operating Costs and Contractual Services	Savings from Contractual Services and Other Operating Costs were utilized to acquire needed specialized equipment in FY 2014-15 at favorable pricing which will result in cost savings in FY 2015-16.
		Subtotal	11,464,000	461,969	4.03%		
Miami-Dade Advocacy Trust	GF (030)	Personnel Services		13,758		Grants to Outside Organizations	Lower than anticipated attrition
		Contractual Services		762			Cost associated with food for departmental sponsored events as requested by the MDEAT Board
		Charges for County Services		21,761			Printing and service tickets
		Subtotal	985,000	13,758	1.40%		
	SO (100)	Contractual Services		12,073		Other Operating Costs	Training for teen conference and teen court
	Charges for County Services		12,714			After hour charges and security	
		Subtotal	1,555,000	24,787	1.59%		
Miami-Dade Advocacy Trust	SC (700)	Personnel Services		24,846		Grants to Outside Organizations	Reclassification to Homeownership Assistance Program (HAP) Coordinator/Underwriter
		Contractual Services		21,056			Consultant to assist with HAP overload of mortgage loans
		Other Operating Costs		470			Outside printing services
		Charges for County Services		4,747			Additional printing services
		Subtotal	5,389,000	51,119	0.95%		

Department Name	Fund Type	Spending Category	Total Dept Budget	Adjustment Amount	Percent of the Fund	Transferred From	Comments
Police	GF (010)	Capital		421,467		Other Operating Costs	Additional expenditures related to IT network infrastructure upgrades that were required for certain priority projects.
		Subtotal	445,839,000	421,467	0.09%		
	GF (030)	Capital		161,457		Other Operating Costs	Additional expenditures related to IT network infrastructure upgrades that were required for certain priority projects.
		Subtotal	95,535,000	161,457	0.17%		
Public Defender	GF (010)	Court Costs		8,457			Higher than anticipated court related expenses
		Other Operating Costs		274,237		Contractual Services	PC maintenance and hardware
		Charges for County Services		63,975			Additional work orders, data processing and records storage
		Subtotal	4,575,000	346,669	7.58%		
Public Works and Waste Management	GF (030)	Personnel Services		197,464		Other Operating Costs	Reimbursements from capital projects not as high as anticipated
		Contractual Services		45,408			Special Taxing District audit charge was not budgeted
		Subtotal	5,899,000	242,872	4.12%		
		Personnel Services		683,526		Other Operating Costs	Overtime expenditures higher than budgeted due to vacancies, additional unused sick leave and termination payments
Regulatory and Economic Resources	EW (490)	Transfers Out		14,546,383			Reflects accounting treatment of intra-departmental transfers
		Subtotal	273,725,000	15,229,908	5.56%		
	SU (140)	Personnel Services		130,075		Other Operating Costs	Reimbursements from capital projects not as high as anticipated
		Subtotal	50,024,000	130,075	0.26%		
Transit	CI (349)	Personnel Services		89,725		Other Operating Costs	Personnel costs are higher than budgeted due to temporary coverage for impact fee supervisor who is retiring
		Charges for County Services		293,828			County Services costs are higher than budgeted due to IT programming for the impact fee permitting system
		Subtotal	5,619,000	383,553	6.83%		
		Personnel Services		24,881,772			Additional expenditures related due to higher than budgeted overtime expenses due to a lag in reimbursements from outside entities and federal grants
Transit	ET (411)	Contractual Services		4,339,045		Other Operating Costs	Additional expenditures related to Special Transportation Services, increase in credit card fees due to increase of patron usage, emphasis on cleanliness resulted in higher janitorial and extermination cost, and increase in electricity charges
		Transfer Out		1,269,582			Additional expenditures related to match for Federal JARC grant expenditures
		Grants to Outside Organization		450,000			Additional expenditures related to Van Pool program
		Subtotal	429,336,000	30,940,399	7.21%		

Department Name	Fund Type	Spending Category	Total Dept Budget	Adjustment Amount	Percent of the Fund	Transferred From	Comments
State Attorney Office	GF (010)	Charges for County Services	6,464,000	73,791		Other Operating Costs	Additional security, service tickets, fleet and data processing
		Subtotal		73,791	1.14%		



MEMORANDUM

(Revised)

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

DATE: March 8, 2016

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Amended
Agenda Item No. 5(G)

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
- _____ Statement of social equity required
- _____ Ordinance creating a new board requires detailed County Mayor'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 _____

Amended
Agenda Item No. 5(G)
3-8-16

ORDINANCE NO. 16-31

ORDINANCE APPROVING AND ADOPTING FY 2014-15
END-OF-YEAR SUPPLEMENTAL BUDGET ADJUSTMENTS
AND AMENDMENTS FOR VARIOUS COUNTY
DEPARTMENTS AND FUNDS; RATIFYING AND
APPROVING IMPLEMENTING ORDERS AND OTHER
BOARD ACTIONS WHICH SET FEES, CHARGES AND
ASSESSMENTS 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. Ordinance Nos. 14-125, and 14-132 are hereby amended to correct scrivener errors, if applicable, and budget adjustments in the appropriation schedules as outlined in the accompanying memorandum. These amendments to the FY 2014-15 Adopted Budget are hereby approved, adopted and ratified.

Section 3. 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 4. 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 5. 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 6. 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: March 8, 2016

Approved by County Attorney as
to form and legal sufficiency:

APW

Prepared by:

MBV/mrp

Michael B. Valdes
Monica Rizo Perez

OPERATING APPROPRIATION SCHEDULES

Countywide General Fund
(Fund GF 010, Subfund 010)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$1,186,143,000
Additional Carryover	<u>871,000</u>
Total	<u>\$1,187,014,000</u>

<u>Expenditures:</u>	
Previously Approved Expenditures	\$1,186,143,000
Administrative Office of the Courts (Fund GF 030, Subfund 042)	349,000
Clerk of Courts	-570,000
Community Information and Outreach	-1,094,000
Corrections and Rehabilitation	5,459,000
Elections	-1,535,000
Fire Rescue (Fund SF 011, Subfund 118)	379,000
Juvenile Services	-544,000
Legal Aid	-274,000
Medical Examiner	-1,214,000
Office of the Mayor	-86,000
Parks, Recreation and Open Spaces	321,000
Police	-1,674,000
Property Appraiser (Fund GF 030, Subfund 056)	2,115,000
Public Defender	-265,000
Regulatory and Economic Resources	-321,000
State Attorney	<u>-305,000</u>
Total	<u>\$1,187,014,000</u>

MIAMI-DADE FIRE RESCUE
Lifeguards, Ocean Rescue Services, Communications, and Fire Boat
(Fund SF 011, Subfund 118)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$14,604,000
Prior Year Carryover Revenues	530,000
Additional Countywide General Fund Transfer	<u>379,000</u>
Total	<u>\$15,513,000</u>

<u>Expenditures:</u>	
Previously Approved Operating Expenditures	\$14,604,000
Additional Operating Expenditures	<u>909,000</u>
Total	<u>\$15,513,000</u>

REGULATORY AND ECONOMIC RESOURCES
Business Affairs Operations
(Fund GF 030, Subfund 032)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$18,450,000
Transfer from Countywide General Fund	<u>-321,000</u>
Total	<u>\$18,129,000</u>

<u>Expenditures:</u>	
Previously Approved Operating Expenditures	\$18,450,000
Transfer of Cooperative Extension Expenditures to Parks, Recreation and Open Spaces (GF 040, Subfund 001)	<u>-321,000</u>
Total	<u>\$18,129,000</u>

OFFICE OF MANAGEMENT AND BUDGET
Mom and Pop Small Business Grants Program
(Fund GF 030, Subfund 041)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$1,044,000
Prior Year Carryover	<u>315,000</u>
Total	<u>\$1,359,000</u>
 <u>Expenditures:</u>	
Previously Approved Operating Expenditures	\$1,044,000
Additional Board of County Commissioners Mom and Pop Expenditures (13 Commission Districts)	<u>315,000</u>
Total	<u>\$1,359,000</u>

ADMINISTRATIVE OFFICE OF THE COURTS (AOC)
(Fund GF 030 Subfund 042)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$20,290,000
Criminal Courts Costs Revenues (\$85 surcharge)	-349,000
Additional General Fund Transfer	<u>349,000</u>
Total	<u>\$20,290,000</u>
 <u>Expenditures:</u>	
Previously Approved Operating Expenditures	\$20,290,000
Total	<u>\$20,290,000</u>

PROPERTY APPRAISER
(Fund GF 030, Subfund 056)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$34,029,000
Reimbursements from Taxing Jurisdictions	-2,047,000
Prior Year Carryover	1,141,000
Transfer from Countywide General Fund	<u>2,115,000</u>
Total	<u>\$35,238,000</u>
 <u>Expenditures:</u>	
Previously Approved Operating Expenditures	\$34,029,000
Additional Operating Expenditures	\$1,209,000
Total	<u>\$35,238,000</u>

PARKS, RECREATION AND OPEN SPACES
(Fund GF 040, Subfund 001)

<u>Revenues:</u>	<u>2014-15</u>
Transfer from Countywide General Fund	\$321,000
Total	<u>\$321,000</u>
 <u>Expenditures:</u>	
Cooperative Extension Operating Expenditures	\$321,000
Total	<u>\$321,000</u>

PARKS, RECREATION AND OPEN SPACES
(Fund GF 040, Various Subfunds)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$120,563,000
Additional Fees and Charges	3,865,000
Intrafund Transfer	174,000
Total	<u>\$124,602,000</u>
<u>Expenditures:</u>	
Previously Approved Operating Expenditures	\$120,563,000
Additional Intradepartmental Expenditures	174,000
Additional Operating Expenditures	3,865,000
Total	<u>\$124,602,000</u>

INFORMATION TECHNOLOGY
(Fund GF 060, Various Subfunds)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$154,883,000
Additional Charges from Departments for Services	22,756,000
Total	<u>\$177,639,000</u>
<u>Expenditures:</u>	
Previously Approved Expenditures	\$154,883,000
Additional Operating Expenditures	22,756,000
Total	<u>\$177,639,000</u>

PUBLIC WORKS AND WASTE MANAGEMENT DEPARTMENT
Venetian Causeway Operating Fund
(Fund EN 438, Subfund 001)

<u>Revenues:</u>	<u>2014-15</u>
Transfer from Fund ER 430 (Venetian Causeway Tolls)	\$3,836,000
Total	<u>\$3,836,000</u>
<u>Expenditures:</u>	
Operating Expenditures	\$3,836,000
Total	<u>\$3,836,000</u>

PUBLIC WORKS AND WASTE MANAGEMENT DEPARTMENT
Rickenbacker Causeway Operating Fund
(Fund ER 430, Various Subfunds)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$18,229,000
Venetian Causeway Toll Revenues	-3,836,000
Total	<u>\$14,393,000</u>
<u>Expenditures:</u>	
Operating Expenditures	\$18,229,000
Transfer of Venetian Causeway Expenditures (Fund EN 438, Subfund 001)	-3,836,000
Total	<u>\$14,393,000</u>

ECONOMIC DEVELOPMENT
(Fund SO 120, Subfund 122)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$3,522,000
Additional Local Business Tax Receipts	<u>172,000</u>
Total	<u>\$3,694,000</u>

<u>Expenditures:</u>	
Previously Approved Operating Expenditures	\$3,522,000
Additional Transfer to Beacon Council	<u>172,000</u>
Total	<u>\$3,694,000</u>

PUBLIC WORKS AND WASTE MANAGEMENT DEPARTMENT
Grant Fund
(Fund SO 720)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$35,000
Transfer of Prior Year Fund Balance	<u>1,918,000</u>
Total	<u>\$1,953,000</u>

<u>Expenditures:</u>	
Previously Approved Expenditures	\$35,000
Transfer to Stormwater Utility (Fund SU 140, Subfund 141)	<u>1,918,000</u>
Total	<u>\$1,953,000</u>

SPECIAL ASSESSMENT FUNDS
Special Taxing Districts
(Fund SO 900, Subfund 905)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$12,065,998
Prior Year Carryover	<u>665,000</u>
Total	<u>\$12,730,998</u>

<u>Expenditures:</u>	
Previously Approved Expenditures	\$12,065,998
Additional Expenditures	<u>665,000</u>
Total	<u>\$12,730,998</u>

TOURIST DEVELOPMENT TAX
(Fund ST 150, Subfund 151)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Tourist Development Tax Revenues	\$22,935,000
Additional Tourist Development Tax Revenues	<u>2,270,000</u>
Total	<u>\$25,205,000</u>

<u>Expenditures:</u>	
Previously Approved Tourist Development Tax Expenditures	\$22,935,000
Additional Tourist Development Tax Expenditures	<u>2,270,000</u>
Total	<u>\$25,205,000</u>

TOURIST DEVELOPMENT SURTAX
(Fund ST 150, Subfund 152)

<u>Revenues:</u>	2014-15
Previously Approved Tourist Development Surtax Revenues	\$6,793,000
Additional Tourist Development Surtax Revenues	<u>783,000</u>
Total	<u>\$7,576,000</u>

<u>Expenditures:</u>	
Previously Approved Tourist Development Surtax Expenditures	\$6,793,000
Additional Tourist Development Surtax Expenditures	<u>783,000</u>
Total	<u>\$7,576,000</u>

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

<u>Revenues:</u>	2014-15
Previously Approved Professional Sports Franchise Facility Tax Revenues	\$11,467,000
Additional Professional Sports Franchise Facility Tax Revenues	<u>994,000</u>
Total	<u>\$12,461,000</u>

<u>Expenditures:</u>	
Previously Approved Professional Sports Franchise Facility Tax Expenditures	\$11,467,000
Additional Professional Sports Franchise Facility Tax Expenditures	<u>994,000</u>
Total	<u>\$12,461,000</u>

Convention Development Tax
(Fund ST 160, Subfund 163)

<u>Revenues:</u>	2014-15
Transfer from Project 205804	\$20,687,000
Total	<u>\$20,687,000</u>

<u>Expenditures:</u>	
Debt Service Reserve	<u>20,687,000</u>
Total	<u>\$20,687,000</u>

PUBLIC WORKS AND WASTE MANAGEMENT DEPARTMENT
STORMWATER UTILITY FUND
(Fund SU 140, Subfund 141)

<u>Revenues:</u>	2014-15
Previously Approved Revenues	\$50,024,000
Transfer from SO 720	<u>1,918,000</u>
Total	<u>\$51,942,000</u>

<u>Expenditures:</u>	
Previously Approved Expenditures	\$50,024,000
Additional Expenditures	<u>1,918,000</u>
Total	<u>\$51,942,000</u>

MEDICAL EXAMINER
TRUST FUND
(TF 600, Subfund 601, Project 630TME, Project Detail 630348)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$271,000
Prior Year Carryover	<u>69,000</u>
Total	<u>\$340,000</u>
 <u>Expenditures:</u>	
Previously Approved Expenditures	\$271,000
Additional Expenditures	<u>69,000</u>
Total	<u>\$340,000</u>

JACKSON HEALTH SYSTEMS
COUNTY PUBLIC HOSPITAL SALES TAX
(Fund 510, Subfund 510)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$226,000,000
Additional Sales Surtax Revenue	<u>16,300,000</u>
Total	<u>\$242,300,000</u>
 <u>Expenditures:</u>	
Previously Approved Expenditures	\$226,000,000
Additional Expenditures	<u>16,300,000</u>
Total	<u>\$242,300,000</u>

ANIMAL SERVICES
Trust Fund
(Fund TF 600, Subfund 022, Project 022111)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$50,000
Additional Donations	<u>12,000</u>
Total	<u>\$62,000</u>
 <u>Expenditures:</u>	
Previously Approved Expenditures	\$50,000
Additional Animal Shelter Expenditures	<u>12,000</u>
Total	<u>\$62,000</u>

CAPITAL APPROPRIATION SCHEDULES

Miami-Dade Fire Rescue Heavy Fleet Replacement Lease Program
(Fund SF 011, Subfund 124)

<u>Revenues:</u>	<u>2014-15</u>
Financing Proceeds	<u>\$18,622,000</u>
 <u>Expenditures:</u>	
Reserve	\$1,890,000
Fire Rescue Heavy Fleet expenditures	<u>16,732,000</u>
Total	<u>\$18,622,000</u>

DEBT SERVICE FUND

Special Obligation Bonds – Prof. Sports Franchise Tax – Fund 205
Fund Type: D5 – Subfund: 2S8
Prof. Sports Franchise Tax Refunding – Surplus Fund/Shortfall Reserve

Project: 205804

<u>Revenues:</u>	<u>2014-15</u>
Interest Earnings	\$45,000
Transfer from Revenue Fund (Project 205800)	1,098,000
Programmed Cash Reserve	12,807,000
Additional Programmed Cash Reserve	<u>6,737,000</u>
Total	<u>\$20,687,000</u>
 <u>Expenditures:</u>	
Transfer to Convention Development Tax (Fund ST 160, Subfund 163)	<u>20,687,000</u>
Total	<u>\$20,687,000</u>

Transit System Sales Surtax Revenue Bonds (Tax Exempt), Series 2015 - Fund 209
Fund Type: D6 – Subfund: 2T4
Transit System Sales Surtax Debt Service Fund - Public Works Portion

Project: 209407

<u>Revenues:</u>	<u>2014-15</u>
Debt Proceeds	<u>\$57,439,000</u>
 <u>Expenditures:</u>	
Cost of Issuance	\$498,000
Interest Payments	4,881,000
Transfer to Escrow	<u>52,260,000</u>
Total	<u>\$57,439,000</u>

CAPITAL OUTLAY RESERVE
(Fund CO 310, Projects 313100, 314006, 314007)

<u>Revenues:</u>	<u>Prior Years</u>	<u>FY 2014-15</u>	<u>Future</u>	<u>Total</u>
Previously Approved Revenues	\$39,499,000	\$52,583,000	\$15,354,000	\$107,436,000
Additional Revenues	0	13,206,000	0	13,206,000
Future Financing	0	0	<u>10,324,000</u>	<u>10,324,000</u>
Total	<u>\$39,499,000</u>	<u>\$65,789,000</u>	<u>\$25,678,000</u>	<u>\$130,966,000</u>

<u>Expenditures</u>	<u>Prior</u>	<u>FY 2014-15</u>	<u>Future</u>	<u>Total</u>
Previously Approved Expenditures	\$28,388,000	\$83,694,000	\$15,354,000	\$107,436,000
Animal Services Shelter	0	10,324,000	0	10,324,000
Fleet Replacement Vehicles - Police	0	<u>3,170,000</u>	<u>10,036,000</u>	<u>13,206,000</u>
Total	<u>\$28,388,000</u>	<u>\$77,188,000</u>	<u>\$25,390,000</u>	<u>\$130,966,000</u>

PUBLIC WORKS AND WASTE MANAGEMENT DEPARTMENT
Secondary Gas Tax Program
(Funds CO 330 and 331, Subfunds 332, 333, and 334)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$16,853,000
Additional Secondary Gas Tax Revenue	<u>198,000</u>
Total	<u>\$17,051,000</u>

<u>Expenditures:</u>	<u>2014-15</u>
Previously Approved Expenditures	\$16,853,000
Additional Transfer to Metropolitan Planning Organization	<u>198,000</u>
Total	<u>\$17,051,000</u>

CAPITAL ASSET ACQUISITION BOND
Series 2007A Library Projects
(Fund CB 360, Subfund 015, Project 368043)

<u>Revenues:</u>	<u>Prior Years</u>	<u>FY 2014-15</u>	<u>Future Years</u>	<u>Total</u>
Previously Approved Bond Proceeds	<u>\$8,050,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,050,000</u>

<u>Expenditures:</u>	<u>Prior Years</u>	<u>FY 2014-15</u>	<u>Future Years</u>	<u>Total</u>
Previously Approved Expenditures	\$7,975,000	\$75,000	\$0	\$8,050,000
Northeast Regional Library	<u>-1,515,000</u>	<u>1,003,000</u>	<u>512,000</u>	<u>0</u>
Total	<u>\$6,460,000</u>	<u>\$1,078,000</u>	<u>\$512,000</u>	<u>\$8,050,000</u>

**2005 SUNSHINE STATE LOAN
(Fund CB 360, Subfund 101)**

<u>Revenues:</u>	<u>Prior Years</u>	<u>FY 2014-15</u>	<u>Future Years</u>	<u>Total</u>
Previously Approved Loan Proceeds	<u>\$4,300,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,300,000</u>
 <u>Expenditures:</u>				
Countywide Radio System Tower and Facility Improvements	<u>\$4,027,000</u>	<u>\$267,000</u>	<u>\$6,000</u>	<u>\$4,300,000</u>

**2007 SUNSHINE STATE LOAN
(Fund CB 360, Subfund 104)**

<u>Revenues:</u>	<u>Prior Years</u>	<u>FY 2014-15</u>	<u>Future Years</u>	<u>Total</u>
Previously Approved Loan Proceeds	<u>\$9,664,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,664,000</u>
 <u>Expenditures:</u>				
Housing Safety and Security Improvements	<u>\$1,694,000</u>	<u>\$248,000</u>	<u>\$660,000</u>	<u>\$2,602,000</u>
Cyber Security	<u>6,936,117</u>	<u>4,000</u>	<u>121,883</u>	<u>7,062,000</u>
Total	<u>\$8,630,117</u>	<u>\$252,000</u>	<u>\$781,883</u>	<u>\$9,664,000</u>

**Quality Neighborhood Improvement Program Phase II
Series 2002 Public Service Tax Revenue Bonds
(Fund CB 361, Subfund 003)**

<u>Revenues:</u>	<u>Prior Years</u>	<u>FY 2014-15</u>	<u>Future Years</u>	<u>Total</u>
Previously Approved Bond Proceeds	<u>\$62,857,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$62,857,000</u>
 <u>Expenditures:</u>				
Previously Approved Expenditures	<u>\$61,634,000</u>	<u>\$1,223,000</u>	<u>\$0</u>	<u>\$62,857,000</u>
Parks, Recreation and Open Spaces	<u>-357,000</u>	<u>357,000</u>	<u>0</u>	<u>0</u>
Total	<u>\$61,277,000</u>	<u>\$1,580,000</u>	<u>\$0</u>	<u>\$62,857,000</u>

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

<u>Revenues:</u>	<u>Prior Years</u>	<u>FY 2014-15</u>	<u>Future Years</u>	<u>Total</u>
Previously Approved Bond Proceeds	<u>\$16,167,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,167,000</u>
 <u>Expenditures:</u>				
Previously Approved Expenditures	<u>\$13,823,000</u>	<u>\$2,344,000</u>	<u>\$0</u>	<u>\$16,167,000</u>
Dade County Courthouse Façade Repair	<u>-1,479,000</u>	<u>1,479,000</u>	<u>0</u>	<u>0</u>
Total	<u>\$12,344,000</u>	<u>\$3,823,000</u>	<u>\$0</u>	<u>\$16,167,000</u>

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

<u>Revenues:</u>	<u>Prior Years</u>	<u>FY 2014-15</u>	<u>Future Years</u>	<u>Total</u>
Previously Approved Bond Proceeds	<u>\$9,856,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,856,000</u>
 <u>Expenditures:</u>				
West Lot Multi-Purpose Facility	\$1,690,000	\$283,000	\$423,000	\$2,396,000
Cyber Security	6,204,000	184,000	12,000	6,400,000
Marina Capital Plan	<u>1,028,000</u>	<u>32,000</u>	<u>0</u>	<u>1,060,000</u>
Total	<u>\$8,922,000</u>	<u>\$499,000</u>	<u>\$435,000</u>	<u>\$9,856,000</u>

SPECIAL OBLIGATION COURT FACILITIES BONDS 2014 SERIES
(Fund CB 363, Subfund 002, Project 363005)

<u>Revenues:</u>	<u>Prior Years</u>	<u>FY 2014-15</u>	<u>Future Years</u>	<u>Total</u>
Previously Approved Bond Proceeds	<u>\$30,344,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$30,344,000</u>
 <u>Expenditures:</u>				
Previously Approved Expenditures	\$28,594,000	\$1,750,000	\$0	\$30,344,000
Children's Courthouse	<u>-12,187,000</u>	<u>6,085,000</u>	<u>6,102,000</u>	<u>0</u>
Total	<u>\$16,407,000</u>	<u>\$7,835,000</u>	<u>\$6,102,000</u>	<u>\$30,344,000</u>