



**OFFICE OF THE COMMISSION AUDITOR  
MIAMI-DADE BOARD OF COUNTY COMMISSIONERS**

**COMMISSION AUDITOR'S  
INFORMATIONAL RESEARCH**

**RECREATION AND CULTURE COMMITTEE**

**March 11, 2021**

**12:00 P.M.**

**Commission Chambers**

Yinka Majekodunmi, CPA  
Commission Auditor

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**COUNTY COMMISSION**

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**RESOLUTION**

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**RCC Meeting:  
March 11, 2021  
Research Notes**

**Item No. 2B  
File No. 210474**

**Research: JNF / Reviewer: PGE**

RESOLUTION APPROVING SIGNIFICANT MODIFICATION TO BUILDING BETTER COMMUNITIES GENERAL OBLIGATION BOND (“BOND”) PROGRAM PROJECT NO. 161- “UNINCORPORATED MUNICIPAL SERVICE AREA – INFRASTRUCTURE IMPROVEMENTS”, AS IDENTIFIED IN APPENDIX A TO RESOLUTION NO. R-913-04, AFTER A PUBLIC HEARING, TO CHANGE THE PROJECT NAME AND LOCATION; APPROVING ALLOCATION OF \$577,000.00 TO THE CITY OF MIAMI BEACH OF PROJECT NO. 161 FUNDS FOR INFRASTRUCTURE IMPROVEMENTS ASSOCIATED WITH DEVELOPMENT OF SABRINA COHEN ADAPTIVE RECREATION CENTER TO BE BUILT AT 5301 COLLINS AVENUE, MIAMI BEACH, FLORIDA 33140

**Prime Sponsor:** Commissioner Eileen Higgins, District 5

**Requester:** None

**Committee Action Date:** N/A

**RESEARCH FINDINGS**

OCA’s review of the item found no substantive legislative, procedural, or administrative noncompliance. See the Additional Information section for historical and other background information on the item.

**FINANCIAL ANALYSIS**

No funds originally allocated to Project No. 161 (\$577,000) have been spent to date. This item authorizes a significant modification to the Building Better Communities General Obligation Bond Program Project No. 161 to allow for the allocation of the full \$577,000 to the City of Miami Beach for the design and construction of the public infrastructure improvements associated with the development of the [Sabrina Cohen Foundation Adaptive Recreation Center](#).

**ADDITIONAL INFORMATION**

In 2004, the voters of Miami-Dade County approved the issuance of general obligation bonds in the amount of \$2.9 billion, \$352,182,000 of which were to be utilized for public infrastructure projects as outlined in Resolution No. [R-914-04](#). The corresponding ballot question read as follows:

*To construct and improve walkways, bikeways, bridges and access to the Seaport, and other municipal and neighborhood infrastructure improvements to enhance quality of life, described in Resolution No. R-914-04, adopted July 20, 2004, shall Miami-Dade County issue General Obligation Bonds to pay cost of such projects in a principal amount not exceeding \$352,182,000, bearing interest not exceeding maximum legal rate, payable from ad valorem taxes?*

Project No. 161, one of the original projects listed in Appendix A of Resolution No. R-914-04, was listed as follows:

Project No.	Municipal Project Location	BCC District	Project Name	Project Description	Street Address	Allocation
161	UMSA	5	Unincorporated Municipal Service Area – Infrastructure Improvements	Various infrastructure improvements to include but not limited to.	Various	\$577,000

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				sidewalks resurfacing and guardrails in District 5		
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This item modifies the municipal project location from UMSA to Miami Beach and the name of the project from “Unincorporated Municipal Service Area – Infrastructure Improvements” to “Infrastructure Improvements” to allow for allocation to the City of Miami Beach for the design and construction of the public infrastructure improvements associated with the development of the Sabrina Cohen Foundation Adaptive Recreation Center, which will consist of a City of Miami Beach-owned building for community wellness and recreation programs focusing on persons with various disability needs along with associated public, outdoor facilities and amenities.

### **CONTRIBUTORS**

Phillip G. Edwards, Esq., Research Manager  
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### **The Office of the Commission Auditor, Miami-Dade Board of County Commissioners**

The Office of the Commission Auditor (OCA) was established in September 2002 by Ordinance 03-2 to provide support and professional analysis of the policy, service, budgetary and operational issues before the Miami-Dade Board of County Commissioners. The Commission Auditor's duties include reporting to the Board of County Commissioners on the fiscal operations of County departments, as well as whether the fiscal and legislative policy directions of the Commission are being efficiently and effectively implemented

These research notes, prepared in collaboration with the Miami Dade County departments as subject matter experts, is substantially less detailed in scope than an audit in accordance with the Generally Accepted Auditing Standards (GAAS). The OCA plans and performs the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objectives; accordingly, the OCA does not express an opinion on the data gathered by the subject matter expert(s).