



OFFICE OF THE COMMISSION AUDITOR

COMMISSION AUDITOR'S INFORMATIONAL RESEARCH

BOARD OF COUNTY COMMISSIONERS MEETING

February 21, 2023

9:30 A.M.

Commission Chambers

Yinka Majekodunmi, CPA
Commission Auditor

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Pursuant to Resolution No. R-229-09, the Office of the Commission Auditor (OCA) monitors the Miami-Dade Board of County Commissioners' agenda to provide legislative analysis of agenda items that include research findings and additional value-added information, if available, or at the request of a Commissioner.

**BCC Meeting:
February 21, 2023
Research Notes**

RESEARCH FINDINGS

Chapter 2, Article LXXXVI [Sec. 2-1256 Application Process](#) of the County Code (Code) states that companies seeking to participate in the TJIF program will need to submit an application to The Beacon Council through September 30, 2020. OCA inquired with the County Attorney's Office (CAO) concerning this language in the Code and the September 30, 2020 application submission process deadline.

- Section 2-1256 was last updated on February 1, 2011, through [Ordinance 11-08](#), deleting the original sunset provision and extending the application process timeline to September 30, 2020. The adjoining memo to Ordinance 11-08 indicates that the TJIF "program would come to an end upon the final disbursement of incentive funds to the last business that applied by the September 30, 2020 deadline." No additional changes have been made to Sec. 2-1256 to update the TJIF application submission process deadline.
- The original language of the Code, approved in July 2000 through [Ordinance 00-98](#), included a sunset provision of ten (10) years from the creation date of the program, and set the application process timeline to end on September 30, 2010.

ADDITIONAL INFORMATION

The County created the TJIF and REIP to stimulate economic development and revitalization. [Article LXXXVI](#) of the Code gives the design, purpose, and implementation of the two programs. Both programs are modeled after Florida's QTI Program, a tax refund program that offers financial incentives to attract new businesses and encourage the expansion of existing ones.

- **TJIF:** In July 2000, the Board approved [Ordinance 00-98](#), creating the TJIF, in an effort to attract relocating companies, encourage business expansion, and alleviate economic disinvestment in South Florida. The TJIF provides cash incentives to companies in eligible industries that promise to create new jobs, make substantial capital investments, and generate new revenue for the County in taxes.

To be eligible for the TJIF incentive, a company must qualify as a New-to-Market or Expanding Business, as defined in the Code, with a minimum capital investment of \$3 million in the County. The program also requires that applicants create at least ten (10) new jobs within three (3) years of starting operations or completing their capital investment commitment in the County, whichever is later, and maintain those new jobs for an additional three (3) years. Additionally, salaries paid to employees must be in accordance with the County's Living Wage Rate as defined in [Section 2-8.9](#) of the Code.

- **REIP:** In November 2021, the Board passed [Ordinance 21-123](#), creating the REIP, which provides additional enhancements to TJIF's goals. The REIP serves as an additional economic development tool to broaden the investment incentive of participating companies. Incentives in the REIP are designed to attract companies that make significant investments in human capital by creating high-paying, professional jobs.

To be eligible for the REIP, a company must qualify as a New-to-Market or an Expanding Business that will relocate or hire at least 50 new employees in the County within a five (5) year period. New jobs must pay a rate at least equal to 150 percent of the average of all wages and salaries in the County or Florida, whichever is higher. Other requirements include timeliness of lease execution, a wage of at least the County's Living Wage Rate, consent to media appearances and announcements, and timely payment of taxes.

BCC Meeting:
February 21, 2023
Research Notes

Item No. 801

Research: SR | DCB | SC / Reviewer: PAR

File No. [230195](#)

Resolution Ratifying Award of a Construction Contract to Poole & Kent Company of Florida for HVAC Improvements – Package "C" Effluent Pump Station Back up Chiller Addition, North Filter Building Substation 23 And 24, and South Filter Building Substation 27 And 28F, Contract No. S-981, Pursuant To Section 2-8.2.12 of the Code of Miami-Dade County, Miami-Dade Water and Sewer Department's Consent Decree and Capital Improvement Projects, in a Total Amount not to Exceed \$6,118,000.00, and Authorizing the County Mayor or County Mayor's Designee to Exercise the Termination and Other Provisions Contained Therein

Prime Sponsor: None

Requester: Water & Sewer Department

Committee Action Date: None

RESEARCH FINDINGS

OCA's review of the item found no substantive legislative, procedural, or administrative non-compliance. See the Contextual Information and Additional Information sections for the item's historical and background information.

CONTEXTUAL INFORMATION

Item 801 requests the Board's ratification of *Contract No. S-981*, awarded to Poole & Kent Company of Florida, for the replacement of existing electrical equipment in the transformer rooms and existing HVAC systems for two buildings at the South District Wastewater Treatment Plant (SDWWTP). This project is part of the Adopted Budget and Multi-Year Capital Plan for FY 2021-22 under *Project #9653261 – Wastewater Treatment Plants – Replacement and Renovation*.

ADDITIONAL INFORMATION

This project was procured and awarded through Miami-Dade County Code (Code), [Section 2-8.2.12](#) - *Miami-Dade Water and Sewer Department Consent Decree and Capital Improvement Programs Acceleration Ordinance*.

- ***The Acceleration Ordinance:*** The Board of County Commissioners passed [Ordinance No. 14-77](#) on September 3, 2014, creating [Section 2-8.2.12](#) of the Code, which delegates to the County Mayor the authority, among other abilities, to accelerate the processing, procurement, and award projects under two (2) Miami-Dade County Water and Sewer Department (WASD) programs:
- ***The Consent Decree:*** Projects under the Consent Decree address a specific federally mandated objective for the County. The Consent Decree is an agreement approved on April 9, 2014 by the United States District Court for the Southern District of Florida that federally mandates the County to improve its wastewater collection and treatment system. The Consent Decree requires that the County complete [specific water and sewer projects](#) to address its environmental obligations and to come into compliance with the Federal Clean Water Act.
- ***The WASD Capital Improvement Program (CIP):*** The CIP consists of only those projects approved by the Board as part of the Multi-Year Capital Plan. WASD CIP projects provide enhancements, rehabilitation, and upgrades to the County's pipes, pump stations, and water and wastewater treatment plants in order to maintain compliance with regulatory requirements.

CONTRIBUTORS

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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).