

Memorandum



Date: June 30, 2015

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

From: Carlos A. Gimenez
Mayor

Subject: FY 2014-15 Mid-Year Budget Supplement

Amended
Agenda Item No. 5(F)

Ordinance No. 15-49

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 supplements will align the County's FY 2014-15 Adopted Budget with projected end-of-year 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. Supplemental budgets for various funds will be needed to reflect either extraordinary or unplanned expenditures that occurred since the FY 2014-15 Budget was adopted.

The revisions incorporated in this supplemental budget include adjustments to reflect increased General Fund carryover revenue and increased expenses due to higher than anticipated inmate detention costs (Miami-Dade Corrections and Rehabilitation), required convention development tax payments, and amendments to certain capital budgets.

General Fund

The General Fund (Fund GF 010, Subfund 010) requires a supplemental budget \$11.254 million. Funding will be provided from higher than anticipated prior year general fund carryover (\$4.601 million), improved current year sales tax receipts (\$4.699 million), and excess countywide revenue sharing revenues (\$1.954 million). In addition, savings projected in the non-departmental budget of the general fund related to lower than budgeted property damage insurance costs (\$1.705 million) may be reallocated.

The prior year unexpended balances for the Board of County Commissioners' offices and its divisions that will be allocated to the respective offices and/or divisions of the Board totals \$3.019 million. The Corrections and Rehabilitation Department requires an increase of \$8.5 million to fund higher than anticipated overtime costs associated with the actions taken to comply with the United States Department of Justice Settlement Agreement. In addition, the General Fund requires an adjustment to increase the allocation to the YWCA Court Care program to provide services at the new Children's Courthouse (\$40,000). An adjustment is also needed to reflect the creation of the Liberty City Summer Youth Employment Program (\$1 million) that will provide summer jobs for teens who reside in the Liberty Square area, administered by CareerSource South Florida, an allocation of \$250,000 to the

Technology Foundation of the Americas for the e-Merge Americas conference taking place in May 2015, and \$150,000 (administered by Regulatory and Economic Resources Department) to address the immediate threat to the County's avocado industry caused by Laurel Wilt Disease. This disease has killed more than 6,500 avocado trees in the county to date. This one-time funding will be used to mitigate the spread of the disease through the removal of infected trees and the application of approved biological and fungicidal controls. This will help minimize the impact of this disease to our local agriculture economy and assist in slowing the spread as further research is completed.

Regulatory and Economic Resources

The Regulatory and Economic Resources department requires a budget supplement of \$8,000 (Fund GF 030, Subfund 065) for expenses associates with the plans review process funded by additional planning revenues. In addition, a correction is needed in Fund GF 030 subfunds 032 and 065 to correct the countywide general fund transfers to the department (\$56,000).

Miami-Dade Transit

The Miami-Dade County Transit department requires a budget supplement of \$402,000 (ET 412 Subfund various) to correct a scrivener's error in the Capital Improvement Local Option Gas Tax Program fund (CO 337, Subfund 337) which inadvertently reflected lower than estimated gas tax revenue which is used to support preventive maintenance costs. This revenue must reflect a 1.5 percent growth from the prior year as required in the Transit maintenance of effort.

Tourist Taxes

The Convention Development Tax (CDT) Fund (Fund ST 160, Subfund 162) requires a budget supplement of \$3.527 million to distribute additional CDT revenues collected in FY 2013-14 to the City of Miami Beach (\$3.144 million) as required under the Interlocal Agreement between the City and the County as amended, and to the Performing Arts Center Trust Operations (\$383,000) for occupancy costs including, but not limited to, security and utility expenses, as a result of additional Omni Community Redevelopment Area incremental revenues used to pay debt service obligations related to the Adrienne Arsht Performing Arts Center in accordance with the priority set forth in under Resolution No. R-52-10 approved by the Board on January 21, 2010.

Building Better Communities General Obligation Bond (BBC GOB)

Fund CB 320 requires an amendment to move \$6.5 million Question 1 "Water, Sewer, and Flood Control" and \$2.7 million in Question 6 "Public Service and Outreach Facilities" from future years funding to two projects in FY 2014-15. The first amendment is to provide funding to the Village of Bal Harbour for the improvement to the municipal collection system that will help control peak flows coming to the County's regional system within northeast Miami-Dade County and the Village of Bal Harbour, a key component of the County's regional sanitary sewer system. The second amendment is to advance funding for Little Havana Social Service, Inc., a subsidiary of Little Havana Activities and Nutrition Centers of Dade County Inc., the grantee authorized to receive these BBC GOB funds pursuant to Resolution R-122-15, to secure federal funds to complete the construction of a multi-use facility. This impacts projects numbers 962830, 964350, 969830, 115530, and 9810960 references in Volume 3 pages 118,120,125, 286 and 324, respectively.

Track Record/Monitor

N/A

Attachments:



Edward Marquez
Deputy Mayor




MEMORANDUM

(Revised)

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

DATE: June 30, 2015

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

Amended
SUBJECT: Agenda Item No. 5(F)

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 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(F)
6-30-15

ORDINANCE NO. 15-49

ORDINANCE APPROVING AND ADOPTING FISCAL YEAR 2014-15 MID-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, 14-127, and 14-132 are hereby amended, including to correct scrivener errors 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. The County Mayor or his designee is hereby authorized to execute agreements for funding allocations for not-for-profit organizations approved in this ordinance.

Section 6. 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 7. 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: June 30, 2015

Approved by County Attorney as
to form and legal sufficiency:

RA
GBK

Prepared by:
Geri Bonzon-Keenan

**Countywide General Fund
(Fund GF 010, Subfund 010)**

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$1,175,674,000
Additional Carryover	3,816,000
Transfer from State Revenue Sharing	1,954,000
Transfer from Local Government Half-Cent Sales Tax	<u>4,699,000</u>
Total	<u>\$1,186,143,000</u>

<u>Expenditures:</u>	
Previously Approved Expenditures	\$1,175,674,000
Board of County Commissioners	2,234,000
Corrections and Rehabilitation	8,500,000
Non-Departmental General Government - YWCA Court Care Program	40,000
Non-Departmental General Government - Technology Foundation of the Americas	250,000
Non-Departmental General Government - Youth Summer Employment Program (CareerSource S. Florida)	1,000,000
Non-Departmental General Government - Property Damage Insurance Expenses	<u>-1,555,000</u>
Total	<u>\$1,186,143,000</u>

**Unincorporated Municipal Service Area (UMSA) General Fund
(Fund GF 010, Subfund 010)**

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$411,976,000
Additional Carryover	<u>785,000</u>
Total	<u>\$412,761,000</u>

<u>Expenditures:</u>	
Previously Approved Expenditures	\$411,976,000
Board of County Commssioners	785,000
Regulatory and Economic Resources - Infected Tree Removal Program	150,000
Non-Departmental General Government - Property Damage Insurance Expenses	<u>-150,000</u>
Total	<u>\$412,761,000</u>

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

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$18,244,000
Transfer from Countywide General Fund (see GF Fund 030, Subfund 065)	<u>56,000</u>
Total	<u>\$18,300,000</u>

<u>Expenditures:</u>	
Previously Approved Operating Expenditures	\$11,967,000
Previously Approved Operating Reserve	6,277,000
Additional Operating Reserve	<u>56,000</u>
Total	<u>\$18,300,000</u>

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

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$18,244,000
Transfer from UMSA General Fund	<u>150,000</u>
Total	<u>\$18,394,000</u>

<u>Expenditures:</u>	
Previously Approved Operating Expenditures	\$18,244,000
Infected Tree Removal Program	<u>150,000</u>
Total	<u>\$18,394,000</u>

REGULATORY AND ECONOMIC RESOURCES
Construction, Permitting, and Building Code
(Fund GF 030, Subfund 065, Various Projects)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$81,847,000
Transfer from Countywide General Fund (see GF Fund 030, Subfund 032)	-56,000
Planning Revenue	<u>64,000</u>
Total	<u>\$81,855,000</u>

<u>Expenditures:</u>	
Previously Approved Operating Expenditures	\$57,504,000
Previously Approved Operating Reserve	24,343,000
Additional Operating Reserve	<u>8,000</u>
Total	<u>\$81,855,000</u>

CONVENTION DEVELOPMENT TAX
(Fund ST 160, Subfunds 162 and 164)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$87,963,000
Additional Convention Development Tax Proceeds	<u>3,527,000</u>
Total	<u>\$91,490,000</u>

<u>Expenditures:</u>	
Previously Approved Expenditures	\$87,963,000
Payment to the City of Miami Beach (pursuant to Interlocal Agreement)	3,144,000
Additional Performing Arts Center Trust Operating Subsidy	<u>383,000</u>
Total	<u>\$91,490,000</u>

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

<u>Revenues:</u>	<u>Prior Years</u>	<u>FY 2014-15</u>	<u>Future Years</u>	<u>Total</u>
Programmed Proceeds	\$1,353,067,000	\$343,815,000	\$1,228,868,000	\$2,925,750,000
Interest Earnings	<u>34,130,000.00</u>	<u>-</u>	<u>-</u>	<u>34,130,000.00</u>
Total	<u>\$1,387,197,000</u>	<u>\$343,815,000</u>	<u>\$1,228,868,000</u>	<u>\$2,959,880,000</u>

Expenditures:

Question 1: Water, Sewer and Flood Control	\$ 112,943,000	\$ 40,038,000	\$ 205,813,000	\$ 358,794,000
Question 2: Park and Recreation Facilities	351,647,000	83,190,000	211,944,000	646,781,000
Question 3: Bridges and Public Infrastructure	174,711,000	28,893,000	130,522,000	334,126,000
Question 4: Public Safety Facilities	43,380,000	36,407,000	244,833,000	324,620,000
Question 5: Emergency and Healthcare Facilities	134,796,000	21,996,000	15,708,000	172,500,000
Question 6: Public Service and Outreach Facilities	88,506,000	36,297,000	117,190,000	241,993,000
Question 7: Housing for Elderly and Families	116,515,000	15,790,000	52,695,000	185,000,000
Question 8: Cultural, Libraries, and Educational Facilities	329,347,000	75,450,000	120,762,000	525,559,000
Office of the County Attorney	2,968,000	424,000	-	3,392,000
Office of Management and Budget	15,203,000	926,000	-	16,129,000
Other Legally Eligible Project Costs	-	-	986,000	986,000
Issuance Cost, Discount and Transfers to Debt Service	\$ 16,166,000	\$ 4,404,000	\$ 129,430,000	\$ 150,000,000
Total	<u>\$1,386,182,000</u>	<u>\$343,815,000</u>	<u>\$1,229,883,000</u>	<u>\$2,959,880,000</u>

**CAPITAL IMPROVEMENTS LOCAL OPTION
GAS TAX PROGRAM (THREE CENTS)
(Fund CO 337, Subfund 337)**

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$18,128,000
Transfer from Transportation Trust Fund	<u>402,000</u>
Total	<u>\$18,530,000</u>

<u>Expenditures:</u>	
Previously Approved Expenditures	\$18,128,000
Transfer to Miami-Dade Transit (Fund ET 413, Subfund 413)	<u>402,000</u>
Total	<u>\$18,530,000</u>

**Non-Capital Grants
(Fund ET 413, Subfund 413)**

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$103,572,000
Additional Capital Improvement Local Option Gas Tax	<u>402,000</u>
Total	<u>\$103,974,000</u>

<u>Expenditures:</u>	
Previously Approved Expenditures	\$103,572,000
Additional Transit Grant Program Expenditures	<u>402,000</u>
Total	<u>\$103,974,000</u>

STATE REVENUE SHARING
(Fund 510, Subfund 512)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$97,752,000
Entitlement as a County	<u>1,954,000</u>
Total	<u>\$99,706,000</u>
<u>Expenditures:</u>	
Previously Approved Expenditures	\$97,752,000
Transfer to Countywide General Fund	<u>1,954,000</u>
Total	<u>\$99,706,000</u>

LOCAL GOVERNMENT HALF-CENT SALES TAX
(Fund 510, Subfund 513)

<u>Revenues:</u>	<u>2014-15</u>
Previously Approved Revenues	\$140,042,000
Additional Countywide Sales Tax Receipts	<u>4,699,000</u>
Total	<u>\$144,741,000</u>
<u>Expenditures:</u>	
Previously Approved Expenditures	\$140,042,000
Transfer to Countywide General Fund	<u>4,699,000</u>
Total	<u>\$144,741,000</u>