



## Office of Policy and Budgetary Affairs

### MEMORANDUM

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<b>TO:</b>	Honorable Jose "Pepe" Diaz Chairman, Board of County Commissioners	<b>DATE:</b>	April 26, 2022
<b>FROM:</b>	Jennifer Moon, Chief  Office of Policy and Budgetary Affairs	<b>SUBJECT:</b>	FY 2020-21 End-of-Year Budget Supplemental and Amendment (Legistar No. 220431)

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At your request, the Office of Policy and Budgetary Affairs reviewed the FY 2020-21 End-of-Year (EOY) Budget Supplemental and Amendment. Each year, to comply with state law and the Home Rule Charter, an item is processed to authorize any expenditures and required revenues for the prior fiscal year in excess of what was included in the adopted budget. This action is also required to finalize the County's Comprehensive Annual Financial Report (CAFR). State law requires that all expenditures be authorized, but revenue that is not utilized is not reported. All revenues received in the fiscal year, however, are reported in the CAFR.

When allocations are adjusted within a fund, the action is referred to as an "amendment" and reductions in other line items are identified to free up revenues to support the expenditures. As an example, the allocations to the Miami-Dade Police Department (MDPD) from both the Countywide and Unincorporated Municipal Service Area (UMSA) general funds were reimbursed by federal funding, allowing the remaining expenditure authority to be utilized for other expenses in the Countywide and UMSA general fund (see pages 15 and 16 of the item). When allocations require additional expenditure authority for a fund, it is referred to as a "supplement" and additional revenue is identified to support the expenditures.

Every year, a variety of adjustments are made to recognize additional revenues received that must be deposited in various accounts as a result of previous legislation, including bond ordinances and other County Code provisions. The Business License Tax receipts (distributed to the Beacon Council), the County Public Health Surtax (distributed to Jackson Health System) and the various tourist taxes that are distributed to various reserve funds, restricted funds and bond funds are all budgeted at 95 percent of anticipated revenues and the excess beyond the budgeted amount must be accounted for. As well, grants received during the year require Board approval for expenditure authority. This item also makes required adjustments to debt service funds, listed in the section titled "Capital Budget Appropriations Schedules" (page 29 of the item).

This year, the largest grant receipts – federal funds from the Federal Emergency Management Agency (FEMA) for Hurricane Irma, COVID-19 and the Surfside Building Collapse; Emergency Rental Assistance Program (ERAP) funds; and Coronavirus Aid, Relief, and Economic Security Act Coronavirus Relief Fund (CARES-CRF) and American Rescue Plan (ARPA) funds – total \$895.056 million, an amount that is extraordinary. Other adjustments in the EOY item total \$74.791 million, which is an amount more typical to previous EOY items. When the FY 2021-22 Budget was adopted, it was anticipated that \$47.825 million of ARPA funding would be utilized in FY 2020-21 as revenue replacement to support County services. Instead, due to higher than anticipated revenue collections, only \$16.828 million was required, freeing up the remaining funds to support future operations, which the Administration is planning to use to help balance future County budget gaps.

Adjustments made to the budgets for the Board of County Commissioners are required to utilize or reserve carryover funds, as appropriate, for each office. You will note that the appropriation authority for the Board of County Commissioners’ various office budgets was reduced, and that authority was utilized to make the appropriate transfers into each office’s reserves. All carryover transactions ensure that any unspent funds remain with each specific district office.

Pursuant to Section 2-1796 of County Code, schedules detailing any adjustments among various general line-items are also included as part of this item. Throughout the fiscal year, the Mayor has the authority to transfer funds between budgeted categories and “line-items” within the same fund. To that end, the Board must ratify any such adjustments that either exceed 10 percent of the total fund in question or use savings in the personnel line-item to fund other activities (Attachment A). The Administration is also required to report all line-item adjustments and the ones that do not exceed 10 percent or do not use personnel savings are included in Attachment B.

My staff and I are available should you have additional questions or require additional information.

- c: Honorable Vice Chairman Oliver G. Gilbert III,  
and Members, Board of County Commissioners  
Honorable Daniella Levine Cava, Mayor  
Geri Bonzon-Keenan, County Attorney  
Gerald Sanchez, First Assistant County Attorney  
Jess McCarty, Executive Assistant County Attorney  
Yinka Majekodunmi, Commission Auditor  
Basia Pruna, Clerk of the Board  
David Clodfelter, Director, Office of Management and Budget