

**CLERK'S SUMMARY OF MEETING AND OFFICIAL MINUTES
BOARD OF COUNTY COMMISSIONERS
COMMITTEE OF THE WHOLE ON THE BUDGET
AUGUST 23, 2012**

The Board of County Commissioners (Board) convened a Committee of the Whole meeting at 5:49 p.m. on August 23, 2012, at the Stephen P. Clark Center, Commission Chambers, 111 First Street, Miami, Florida 33128, to address the budgetary concerns and priorities of the members of the Board. There were present Committee Chairwoman Lynda Bell and Committee Vice Chairman Esteban Bovo Jr., Commissioners Bruno A. Barreiro, Sally Heyman, Barbara Jordan, Jean Monestime, Dennis C. Moss, Vice Chairwoman Audrey Edmonson (Chairman Joe A. Martinez, Commissioners Jose "Pepe" Diaz, Rebeca Diaz, Javier D. Souto, and Xavier L. Suarez were absent).

The following elected official and staff members were also present:

- Mayor Carlos Gimenez
- Deputy Mayor Edward Marquez
- County Attorney Robert Cuevas
- Assistant County Attorney Geri Bonzon-Keenan
- Division Chief Christopher Agrippa, Clerk of the Board
- Deputy Clerks Flora Real and Nelson Diaz

Committee Chairwoman Bell called the meeting to order, noting the intent of the meeting was to provide a forum for the Board members to set forth their priorities and suggestions and to have those items included in the final proposed FY2012-13 budget. She noted the Miami-Dade Commission Auditor would present the Departmental Budget Report outlining line item expenditures.

Commissioner Barreiro said that he wished to correct statements being made in the community to the effect that he voted against the millage rate because he believed it should be higher. He stated, for the record, that he voted against the budget's proposed millage rate because he thought the rate represented an increase rather than a roll back rate; and it increased substantially the County's tax rolls. He noted, he believed, that the tax percentages were also incorrect since the Library's millage rate was lowered while the Fire District millage rates remained the same; and the Library was an asset to the County since it was frequently used as a resource facility to either provide training or assistance to the public to search for employment. Therefore, the County's administration should reassess the proposed millage rates to identify savings.

Commission Auditor Charles Anderson advised that he had released a memorandum dated August 20, 2012, entitled "FY2012-13 BCC – Non Mayoral Recommendations." He stated the memorandum indicated that, in accordance with Ordinance 10-36, his office had reviewed all proposed funding recommendations listed under the Board of County Commissioners, Office of the Mayor, Commission on Ethics and Public Trust, and the Office of the Inspector General. He noted the proposed budgets were discussed with the directors of the respective departments to determine their concerns in connection with the Mayor's proposed budget.

Commission Auditor Anderson indicated that the Mayor's proposed budgets for those offices assumed a flat budget with freezes on flex, premium, and longevity pay; and the proposed budgets for all offices of the Board would remain as a flat budget at \$814,000. He stated that the

budgets for the County Attorney's Office and the Office of the Inspector General would also remain as a flat budget. He noted the Board would have to determine whether to increase the budget for the Commission on Ethics and Public Trust by \$65,000 to fund a field position, which was required to provide ethics training for lobbyists and County employees in accordance with an ordinance enacted by this Board.

Commission Auditor Anderson stated that his office had released to the Board within the last few days a number of other reports concerning General Fund revenues, carryover funds, administrative reimbursements, and the Emergency Contingency Reserve Fund. He indicated that the last report released outlined budget line items by department in accordance with Ordinance 12-46 for 25 departments; and the same report would be prepared for those departments under the purview of the Board like the County Attorney's Office, Metropolitan Planning Organization (MPO), and the Citizens' Independent Transportation Trust (CITT). He stated that those line item reports would be presented at the committee level as requested by Committee Chairwoman Bell. He advised that he would set forth additional budget recommendations before the budget hearing scheduled for September 6, 2012.

Committee Chairwoman Bell thanked Mayor Gimenez, Deputy Mayors Edward Marquez and Alina Hudak, and Budget Director Jennifer Moon for their diligent efforts in formulating the budget and capital plan for the upcoming fiscal year. She noted the proposed budget maintained most of the County's departments at the same level of funding with minor budgetary increases. She recommended that all Board members meet with the Mayor to review the budget and express their individual concerns, budget priorities, and to identify cost savings areas. She noted a new budget process was implemented pursuant to the enactment of Ordinance 12-46, and she asked Assistant County Attorney Geri Bonzon-Keenan to present an overview of the provisions of this ordinance.

Assistant County Attorney Bonzon-Keenan advised that Ordinance 12-46 made two significant amendments to Section 2-1795 of the Miami-Dade Code, which governed the Board's review and approval process for every fiscal year's budget. She advised that one of the amendments incorporated committee review of budget presentations into the budget process, and that this committee review should be scheduled prior to the first meeting of the Board's Committee of the Whole and the first budget hearing. She also advised that the second amendment required a public hearing to be scheduled prior to the Board's adoption of the millage rates. She noted that the provisions of the ordinance were not completely adhered to this year due to time constraints, but the intent was to have that happen at the September 2012 committee meetings. Therefore, the Mayor would make a proposed budget presentation at each committee meeting for the administrative departments under the jurisdiction of that committee; and the committee would make any recommendations deemed appropriate to revise the Mayor's proposed budget. Subsequently, each committee chairperson would present the committee's recommendations at the second Board's Committee of the Whole meeting. She noted the public hearing process would be incorporated into the budget process next fiscal year.

Committee Chairwoman Bell noted the new budget process provided an opportunity for a thorough review of the Mayor's proposed budget and provided the public with the responsible budget expected and deserved. She noted this process simplified the budget process; and in the

long run, it would probably shorten the duration of the final budget hearings. She also indicated that this new budget process was an ongoing year around process, which required thoughtful consideration and careful deliberation; and it would serve as the financial blueprint for the Board to follow.

In response to Commissioner Moss's question as to whether the proposed budget provided an opportunity for the Board to revisit the issue of the four percent employees' contribution towards healthcare costs, Mayor Gimenez advised the proposed budget included a \$23 million Impasse Reserve Fund in the event the Board decided against continuing to impose the four percent employees' contribution. He advised that it would be applicable to all County employees whether unionized or not, including administrative personnel and management.

In response to Commissioner Moss's question regarding the County's healthcare insurance policy, Mayor Gimenez stated the healthcare plan needed to be redesigned to avoid passing to employees an increase in premiums; and two labor unions were diligently working in conjunction with the County's administration to review and redesign the healthcare plan. He noted the intent was to steer employees to use the services of certain healthcare facilities that provided quality services at a lower cost thus reducing employees' out-of-pocket expenses while realizing substantial savings. He stated that he was currently working with those labor unions interested to participate in redesigning the healthcare plan, but the healthcare premiums for employees represented by labor unions unwilling to cooperate would be increased.

Commissioner Moss asked that Mayor Gimenez prepare a written report for the Board's review outlining the full details of the proposed redesigned healthcare plan due to the number of concerns expressed in that respect and the interest in having the premium costs contained.

Commissioner Moss commented on the need to have the lawn mowing maintenance cycles in the Unincorporated Municipal Service Areas (UMSA) increased in order to maintain a good community image. He emphasized the importance of community appearance, and noted he had received a number of citizens' complaints in this regard.

Commissioner Moss asked that the lawn mowing maintenance cycles for FY2012-13 budget for the Unincorporated Municipal Service Areas (UMSA) be revisited and that the cycle intervals be increased.

Budget Director Jennifer Moon indicated that the contractors, which were lower bidders, were unable to provide those services; therefore, the funding level for this fiscal year's budget was increased. She advised the County administration decided to include vertical trimming cycles due to safety related concerns.

Pursuant to Commissioner Moss's comments regarding the need to address the maintenance and the appearance of police patrol vehicles, Mayor Gimenez noted he agreed that community image was very important; and the appearance of the police uniforms and vehicles were also very important. He advised that the Board had authorized the purchase of new police patrol vehicles, ***and he would look into the availability of car wash facilities and quality car paint shops to ensure proper maintenance of the Police Department's vehicles.***

Committee Chairwoman Bell said that she would like to meet with the Mayor to discuss the feasibility of using non-violent prisoners to perform services such as mowing the lawn, providing maintenance to police vehicles, and sweeping the streets.

Commissioner Heyman commented that she had observed municipalities used the services of persons mandated by courts to serve community service; and the municipalities utilized the state formula to pay them, which allowed these individuals to repay their debt through labor. ***She requested that Mayor Gimenez identify unskilled labor type jobs, which could be performed by the inmate population and persons required to work court mandated community service. She also requested that he review the feasibility of utilizing those individuals to perform those jobs and be paid based on the formula developed by the State.***

Pursuant to Commissioner Heyman's request, Mayor Gimenez stated for the record that a double digit employees' salary increase across the board for this fiscal year was not under consideration; and that the terms of the current collective bargaining agreements would be implemented. He also stated that the proposed budget contained a \$23 million set aside as an impasse reserve.

Commissioner Heyman stated for the record that the proposed budget for this fiscal year included the same service levels, eliminated vacancies, and had no mass firings.

Commissioner Heyman stated that the Board was assured last year additional ethics training would not increase the Commission on Ethics and Public Trust's budget. She expressed concern for the statement made by the Commission Auditor, when making his presentation, to the effect that the Board had to determine whether to increase the Ethics Commission's budget by \$65,000 to fund a field position required to provide ethics training for lobbyists and County employees.

Committee Chairwoman Bell said that she shared Commissioner Heyman's concern, noting commissioners were assured that there was no fiscal impact during consideration of the proposed legislation on this item.

Commissioner Heyman requested that Mayor Gimenez review the proposed FY2012-13 budget for the Office of Intergovernmental Affairs to reduce the staffing level to have one full-time person in that office per session and have those funds re-appropriated to the Board's budget to allow County commissioners to continue engaging in legislative lobbying activities.

Commissioner Heyman requested that Mayor Gimenez inform all County employees of the Board of County Commissioners' intent to maintain the millage rate for the FY2012-13 budget at the current level, use the \$23 million Impasse Reserve Fund to resolve budgetary adjustments, and refrain from imposing the four percent employees' contribution towards healthcare costs.

Mayor Gimenez confirmed that he would inform all County employees of what the proposed millage rate for FY2012-13 meant for them and of the probability that the four percent employees' contribution would not be imposed on them this fiscal year.

Committee Chairwoman Bell urged Mayor Gimenez to review the proposed FY2012-13 budget for the Office of Intergovernmental Affairs inasmuch as the Board members were very involved and active in lobbying, and those efforts should be continued. She noted this duplication of services was unnecessary as County commissioners were the best lobbyists.

Commissioner Bovo asked that Mayor Gimenez consider reviewing the issue of canal maintenance within the UMSA areas and County Commission District 13.

Commissioner Bovo requested that the funding of Community Based Organizations (CBOs) be reviewed and that he be provided with a copy of the funding criteria and guidelines used to allocate funds to these organizations. He also requested information on whether the County was the sole provider of funding for the CBOs.

Commissioner Bovo asked that Mayor Gimenez revisit the practice of using Sergeant-at-Arms as chauffeurs for County commissioners.

Commissioner Bovo commented that the Mayor's proposed budget for FY2012-13 seemed appropriate. He said that it was important for the employees' morale not to reduce salaries again since employees were the County's ambassadors and the forefront representation when performing their jobs.

Commissioner Jordan noted that the issue of the Sergeant-at-Arms' responsibilities was under the purview of the Board rather than the Mayor, and the Board had guidelines with respect to their duties.

Commissioner Jordan asked that Mayor Gimenez meet with her in order to have a personal, detailed discussion on her budgetary priorities, including her top priority, which was returning the four percent employees' contribution towards healthcare costs imposed on County employees.

Commissioner Jordan said that she hoped the negotiations with the collective bargaining units were successful to ensure the Board kept its commitment to the employees. She also noted she concurred with Commissioner Moss on the issue of improving the lawn mowing maintenance cycles, and she agreed with Committee Chairwoman Bell's and Commissioner Heyman's recommendation that the State correctional labor force should be used to provide those services to supplement the County existing lawn maintenance cycles.

Commissioner Jordan asked that the Miami-Dade Transit (MDT) maintenance schedules for buses and train terminals be revisited to include the mechanical maintenance schedules for Metrobus. She also requested that efficiencies be identified in order to improve the maintenance of the transit system and ensure passengers' safety.

Commissioner Jordan said she was pleased to hear that Mayor Gimenez was making economic diversity one of his top priorities, and *she asked that the Mayor be prepared to discuss the issue of economic diversity at their personal meeting.*

Commissioner Jordan commented that the Board had enacted an ordinance providing that small businesses contracting with Miami-Dade County not be required to post a bond for contracts in the amount of \$200,000 or less. She noted it was her understanding that the County was not enforcing those provisions, and *she asked Mayor Gimenez to ensure that the provisions of that ordinance were being enforced in all County departments inasmuch as that measure would contribute to economic development.*

Commissioner Jordan asked that Mayor Gimenez review the enforcement efforts of the County's Small Business Development Division to ensure that all businesses in Miami-Dade County were registered and monitored. She also requested that the Mayor review the procedures of that department to ensure contracting opportunities were provided to all businesses.

Commissioner Jordan asked that Mayor Gimenez review enforcement of the Wage Theft Ordinance to ensure workers received a fair wage for their labor, particularly the Head Start employees.

Mayor Gimenez stated that MDT's maintenance schedules were under review and would be scrutinized in detail due to the looming deficits and funding related problems. He noted technology would be utilized to analyze bus ridership on a daily basis, the types of buses being purchased and maintained, and scrutinize expenditures because projections indicated that MDT would be in a deficit very soon. Therefore, he had asked MDT's administration to analyze every aspect of the transit system to identify efficiencies to make the system predictable and improve its operations.

Commissioner Jordan commented that she had received several complaints from senior citizens regarding the block gaps between bus routes caused by the number of route cutbacks recently implemented.

Mayor Gimenez explained that the focus of the bus route changes was to achieve efficiencies, noting that a bus rider should not have to walk more than five blocks when getting off the bus but door-to-door service was an unrealistic expectation. He said that the bus routes should be planned to take advantage of the grid in which the County was arranged. He noted applications were available for smartphones to display Metrobus schedules, and the focus of the bus routes in the future would be to emphasize the use of those applications to make them more predictable.

Pursuant to Commissioner Jordan's comments that most senior citizens did not own smartphones, Mayor Gimenez pointed out that technological devices displaying bus schedules were now available and could be installed at bus shelters to increase ridership.

Commissioner Jordan noted she recalled that the Board had enacted an ordinance to impose a fare increase every three years based on the Consumer Price Index (CPI). She explained that the purpose of this ordinance was to subsidize increased transit related costs and to not require the County administration to request Board approval every time an increase was needed. She said she hoped the provisions of that ordinance were being implemented; but in the event it was not being enforced, the County administration should be looking at implementing those provisions.

Mayor Gimenez said he wished to ensure that the transit system was operated as efficient as possible before fare increases were implemented, noting that automatic fare increases would deter the County administration from identifying efficiencies. He reiterated that staff would be conducting a complete analysis of the transit system to identify efficiencies. He stated that, upon completion of this analysis, he would come back before the Board with recommendations and any necessary requests to properly and efficiently operate and maintain the transit system.

Mayor Gimenez pointed out that MDT needed to improve its transit infrastructure in order to provide mass transit services in certain areas of the County and be able to reach the next level, but the funding for these improvements was unavailable at this time. He suggested the best approach at this time was to improve efficiencies in order to ask the voters to approve any necessary infrastructure improvements in the future. He noted that mass transit was one of the key factors to make this County a viable community.

Commissioner Jordan reiterated that the Board adopted this ordinance more than four years ago in order to minimize the deficit and ensure the County had revenues coming in on a regular basis. She noted no public transportation system in this country operated with a surplus instead of a deficit.

Mayor Gimenez said his staff had just informed him that the County was up-to-date with the provisions of the subject ordinance as it related to fare increases; and he wished to ensure efficiencies were in place before additional fare increases were implemented.

Commissioner Jordan commented too many “complimentary fares” were being issued.

Upon conclusion of the foregoing discussion, the Board proceeded to adjourn the meeting.

ADJOURNMENT

There being no other business to come before the Board of County Commissioners – Committee of the Whole, the meeting was adjourned at 6:43 p.m.



MIAMI-DADE BOARD OF COUNTY COMMISSIONERS

ORDER OF THE DAY

Thursday, August 23, 2012

9:30 a.m.

Special Meeting: Proposed Charter Amendments & Straw Ballot Questions

Call to Order
Setting of Agenda
Adjournment

Immediately Following

Special Meeting: Proposed referendum regarding Tennis Center at Crandon Park

Call to Order
Setting of Agenda
Adjournment

Immediately Following

Committee of the Whole

Call to Order

6:30 p.m.

Adjournment

**Board of County Commissioners – Committee of the Whole
First Budget Hearing Workshop**

Roll Call Sheet for August 23, 2012

MEMBER	PRESENT	LATE	ABSENT
Commissioner Barreiro	✓		
Commissioner Diaz			✓
Commissioner Heyman	✓		
Commissioner Jordan	✓		
Commissioner Monestime	✓		
Commissioner Moss	✓		
Commissioner Sosa			✓
Commissioner Souto			✓
Commissioner Suarez			✓
Committee Vice Chairman Bovo	✓		
Committee Chairwoman Bell	✓		
Vice Chairwoman Edmonson	✓		
Chairman Martinez			✓

8 members @ 5:49 P.

NOTE: 7 members constitute a quorum

Adjourned 6:41



**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

M E M O R A N D U M

TO: Honorable Joe A. Martinez, Chairman
and Members, Board of County Commissioners

FROM: Charles Anderson
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name.

DATE: August 22, 2012

SUBJECT: Departmental Budget Report by Line Item - Expenditures

In accordance with Ordinance No. 12-46, the Office of the Commission Auditor has prepared the above subject budget report.

Special thanks to the Office of Management and Budget for their review and assistance in this matter. As always, if you have any questions or concerns, feel free to contact me at (305) 375-2524.

Attachments

c: Honorable Carlos Gimenez, Mayor
Ed Marquez, Deputy Mayor, Office of the Mayor
R.A. Cuevas, County Attorney
Jennifer Moon, Director, Office of Management & Budget
Christopher Agrippa, Division Chief, Clerk of the Board

TABLE OF CONTENTS

Animal Services	1
Audit and Management Services	2
Aviation	3
Community Action and Human Services	4
Community Information and Outreach	5
Corrections and Rehabilitation	6
Cultural Affairs.....	7
Elections	8
Finance	9
Human Rights and Fair Employment Practices	10
Information Technology	11
Internal Services	12
Juvenile Services	13
Library	14
Management and Budget.....	15
Medical Examiner	16
Miami-Dade Fire Rescue.....	17
Parks, Recreation and Open Spaces	18
Police	19
Port of Miami	20
Public Housing and Community Development.....	21
Public Works and Waste Management	22
Regulatory and Economic Resources.....	23
Transit	24
Water and Sewer	25

Departmental Budget Report by Line Item

Animal Services

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	7,475	7,082	6,767	5,006	6,939
Court Costs	23	33	33	15	26
Contractual Services	515	607	366	475	453
Other Operating	1,217	1,711	1,490	1,301	1,942
Charges for County Services	535	630	565	626	580
Grants to Outside Organizations	0	0	100	45	100
Capital	5	0	40	37	8
Transfers Out	0	0	54	0	50
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	9,770	10,063	9,415	7,505	10,098

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Audit and Management Services

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	5,330	4,866	4,337	3,180	4,204
Court Costs	2	0	0	0	0
Contractual Services	0	0	1	0	1
Other Operating	601	439	582	306	198
Charges for County Services	25	3	8	1	8
Grants to Outside Organizations	0	0	0	0	0
Capital	22	5	22	4	20
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	5,980	5,313	4,950	3,491	4,431

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Aviation

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	110,296	105,777	100,066	74,647	104,710
Court Costs	552	732	552	192	522
Contractual Services	110,868	91,883	109,534	90,775	114,463
Other Operating	94,098	91,270	111,515	52,604	105,112
Charges for County Services	82,115	81,681	94,846	30,645	96,347
Grants to Outside Organizations	0	0	0	0	0
Capital	1,520	2,195	5,686	2,030	9,892
Transfers Out	298,619	355,478	366,679	333,634	384,821
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	59,917	0	65,440	0	68,967
Total Expenditures	757,985	729,016	854,318	584,527	884,834

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Community Action and Human Services

	*FY 10-11 Budget ⁽¹⁾	FY 10-11 Actuals ⁽¹⁾	FY 11-12 Budget	FY 11-12 3rd Qtr Actuals June 30	FY 11-12 YTD Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	83,991	78,488	62,422	16,662	53,240	51,240
Court Costs	8	6	2	5	7	2
Contractual Services	10,529	9,078	9,168	2,473	6,657	7,452
Other Operating	11,109	11,403	10,709	1,965	6,058	8,688
Charges for County Services	3,516	3,869	3,439	814	2,140	3,734
Grants to Outside Organizations	206,160	207,172	207,536	42,606	143,668	208,643
Capital	22	212	16	0	469	64
Transfers Out	0	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	88	0
Reserves	0	0	0	0	0	0
Total Expenditures	315,335	310,228	293,292	64,525	212,327	279,823

*FY 10-11 Budget does not include any end-of-year adjustments

⁽¹⁾Combined budgeted and actual amounts of the following merged Departments: Community Action Agency and Human Services

Departmental Budget Report by Line Item

Community Information and Outreach

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	15,857	15,196	14,359	10,134	13,734
Court Costs	0	0	0	0	0
Contractual Services	211	63	192	49	192
Other Operating	2,035	1,431	1,650	575	1,653
Charges for County Services	179	271	185	101	219
Grants to Outside Organizations	0	0	0	0	0
Capital	25	9	25	27	35
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	18,307	16,970	16,411	10,886	15,833

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Corrections and Rehabilitation

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	271,675	264,098	235,477	189,099	241,579
Court Costs	22	2	32	2	29
Contractual Services	10,916	8,141	10,375	5,667	9,493
Other Operating	34,404	21,173	29,314	15,931	25,971
Charges for County Services	3,742	3,320	3,528	3,014	3,767
Grants to Outside Organizations	0		0	0	0
Capital	2,362	386	1,824	809	1,757
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	580	547	580	264	515
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	1,561	0	0	0	1,702
Total Expenditures	325,262	297,667	281,130	214,786	284,813

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Cultural Affairs

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	3,033	3,242	4,548	2,924	5,180
Court Costs	2	1	2	1	4
Contractual Services	857	1,162	1,234	2,198	3,268
Other Operating	6,342	2,265	7,202	1,255	5,388
Charges for County Services	122	171	220	167	222
Grants to Outside Organizations	13,070	12,601	11,687	12,398	11,855
Capital	7,399	4,716	3,770	4,415	3,448
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	30,825	24,158	28,663	23,358	29,365

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Elections

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	10,346	14,467	16,176	8,754	11,758
Court Costs	0	0	0	0	0
Contractual Services	1,004	1,075	1,150	843	1,717
Other Operating	3,005	5,972	4,825	1,946	3,888
Charges for County Services	2,671	6,039	3,406	2,132	5,260
Grants to Outside Organizations	0	33	0	0	0
Capital	968	353	820	285	370
Transfers Out	0	0	0	32	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	17,994	27,939	26,377	13,992	22,993

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Finance

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	23,624	23,326	22,664	16,343	22,582
Court Costs	15	0	15	1	1
Contractual Services	799	308	721	317	716
Other Operating	5,231	4,627	6,486	2,558	5,103
Charges for County Services	2,721	1,919	3,134	1,568	2,551
Grants to Outside Organizations	0	0	0	0	0
Capital	5,708	3,095	4,184	1,302	1,841
Transfers Out	7,003	7,083	9,153	0	8,434
Distribution of Funds in Trust	0	0	0		0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserve	523	0	0	0	0
Total Expenditures	45,624	40,358	46,357	22,089	41,228

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Human Rights and Fair Employment Practices

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	1,171	966	851	582	883
Court Costs	0	0	0	0	0
Contractual Services	0	0	0	0	0
Other Operating	38	33	39	18	43
Charges for County Services	14	5	8	8	9
Grants to Outside Organizations	0	0	0	0	0
Capital	2	0	2	0	2
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	1,225	1,004	900	608	937

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Information Technology

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	67,003	65,390	62,457	47,394	60,369
Court Costs	0	0	0	0	0
Contractual Services	2,013	2,632	2,257	666	2,591
Other Operating	42,897	44,688	39,137	24,203	35,909
Charges for County Services	5,445	3,891	8,596	2,991	9,825
Grants to Outside Organizations	0	0	0	0	0
Capital	4,683	9,364	5,266	3,528	4,623
Transfers Out	0	0	2,632	0	3,976
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	3,811	3,040	3,728	465	2,616
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	125,852	129,005	124,073	79,247	119,909

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Internal Services

	*FY 10-11 Budget ⁽¹⁾	FY 10-11 Actuals ⁽¹⁾	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	90,064	83,875	81,279	56,273	77,571
Court Costs	10	4	9	3	18
Contractual Services	58,779	38,927	49,246	28,175	47,478
Other Operating	86,075	81,171	84,074	55,938	88,759
Charges for County Services	51,152	41,263	49,644	14,598	52,536
Grants to Outside Organizations	0	0	0	0	0
Capital	12,791	-239	6,550	1,799	10,171
Transfers Out	5,715	5,124	4,031	1,001	5,800
Distribution of Funds in Trust	715	462	901	190	755
Debt Service	24,206	22,399	38,119	19,423	40,244
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	5,251	0	14,094	0	19,577
Total Expenditures	334,758	272,986	327,947	177,400	342,909

*FY 10-11 Budget does not include any end-of-year adjustments

⁽¹⁾Combined budgeted and actual amounts of the following merged Departments: General Services Administration, Human Resources, Procurement Management, Office of Capital Improvements, and Americans with Disabilities Act Coordination

Departmental Budget Report by Line Item

Juvenile Services

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	8,165	7,772	7,201	5,093	6,788
Court Costs	0	0	0	0	0
Contractual Services	1,519	1,263	1,455	868	1,339
Other Operating	1,272	1,137	1,144	896	1,129
Charges for County Services	315	296	289	239	508
Grants to Outside Organizations	0	0	0	0	0
Capital	54	10	32	1	26
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	11,325	10,478	10,121	7,096	9,790

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Library

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	41,422	40,644	29,689	24,187	31,080
Court Costs	0	0	1	0	1
Contractual Services	3,561	3,650	3,716	2,400	3,965
Other Operating	16,267	14,876	14,981	4,434	15,615
Charges for County Services	6,816	2,643	4,470	1,880	5,038
Grants to Outside Organizations	0	0	0	0	0
Capital	4,313	1,295	1,895	410	2,093
Transfers Out	13,587	1,753	0	1,816	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	135	1,934	1,959	107	1,959
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	34,363	0	26,898	0	4,957
Total Expenditures	120,464	66,795	83,609	35,234	64,708

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Management and Budget

	*FY 10-11 Budget ⁽¹⁾	FY 10-11 Actuals ⁽¹⁾	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	10,125	8,907	10,293	6,223	8,334
Court Costs	0	0	0	0	0
Contractual Services	4,409	905	3,089	4,360	20
Other Operating	24,943	25,596	24,549	14,601	24,392
Charges for County Services	882	523	1,224	540	785
Grants to Outside Organizations	0	0	0	0	0
Capital	124	25	230	13	73
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	40,483	35,956	39,385	25,737	33,604

*FY 10-11 Budget does not include any end-of-year adjustments

⁽¹⁾Combined budgeted and actual amounts of the following merged Departments: Office of Strategic Business Management, Office of Countywide Healthcare Planning, and Grants Coordination

Departmental Budget Report by Line Item

Medical Examiner

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	8,080	7,562	7,513	5,096	8,045
Court Costs	0	0	0	0	0
Contractual Services	350	306	358	155	323
Other Operating	1,236	1,021	1,298	624	1,322
Charges for County Services	205	133	217	83	217
Grants to Outside Organizations	0	0	0	0	0
Capital	22	27	27	97	27
Transfers Out	0	0	0	0	0
Distribution of Funds in Trust	0	0	188	0	118
Debt Service	0	0	0	0	0
Depreciation, Amortization, Depletion	104	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	9,997	9,049	9,601	6,055	10,052

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Miami-Dade Fire Rescue

	*FY 10-11 Budget ⁽¹⁾	FY 10-11 Actuals ⁽¹⁾	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	336,738	328,632	294,263	233,434	306,027
Court Costs	11	2	12	2	8
Contractual Services	12,831	7,200	11,967	4,643	9,809
Other Operating	31,900	27,660	22,204	14,815	25,212
Charges for County Services	19,623	16,519	20,658	8,696	16,807
Grants to Outside Organizations	1,233	853	1,666	1,904	540
Capital	4,264	5,390	5,241	4,732	3,505
Transfers Out	129		127	0	0
Distribution of Funds in Trust	0		0	0	0
Debt Service	4,421	3,227	4,421	3,783	4,264
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	650	0	910	0	3,700
Total Expenditures	411,800	389,483	361,469	272,009	369,872

*FY 10-11 Budget does not include any end-of-year adjustments

⁽¹⁾Combined budgeted and actual amounts of the following merged Departments: Fire Rescue and Emergency Management

Departmental Budget Report by Line Item

Parks, Recreation & Open Spaces

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	66,131	67,964	62,280	44,091	66,028
Court Costs	38	9	14	7	12
Contractual Services	15,796	15,119	14,712	9,377	15,067
Other Operating	16,763	12,319	15,611	11,117	18,381
Charges for County Services	14,533	12,267	13,419	12,654	16,701
Grants to Outside Organizations	256	-71	276	31	56
Capital	477	505	428	969	861
Transfers Out	431	2,332	61	1,158	1
Distribution of Funds in Trust	65	215	65	305	285
Debt Service	1,724	0	1,681	570	1,635
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	3,507	0	3,250	0	2,966
	119,721	110,659	111,797	80,279	121,993

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Police

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	487,126	477,585	448,322	351,599	446,835
Court Costs	485	235	447	168	326
Contractual Services	9,177	6,288	7,203	4,906	7,179
Other Operating	40,159	31,887	41,487	19,950	35,318
Charges for County Services	26,023	28,555	30,359	22,154	31,907
Grants to Outside Organizations	0	308	0	1,180	40
Capital	3,434	1,587	4,141	1,075	4,660
Transfers Out	0	0	0	1,053	0
Distribution of Funds in Trust	6,226	6,465	6,212	3,773	4,967
Debt Service	145	227	247	184	101
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	9,913	0	10,101	0	11,878
Total Expenditures	582,688	553,137	548,519	406,042	543,211

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Port of Miami

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	32,357	30,325	27,692	20,102	22,645
Court Costs	410	89	312	4	12
Contractual Services	13,676	14,213	16,444	9,057	18,463
Other Operating	12,219	7,882	9,253	7,536	11,392
Charges for County Services	17,146	17,204	15,436	12,093	14,946
Grants to Outside Organizations	0	0	0	0	0
Capital	2,303	3,547	2,782	775	1,541
Transfers Out**	1,046	870	6,329	896	1,374
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	38,238	37,057	39,957	17,325	40,120
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	11,700	0	22,678	0	25,100
Total Expenditures	129,095	111,187	140,883	67,788	135,593

*FY 10-11 Budget does not include any end-of-year adjustments

**FY11-12 Actuals as of June 30 reflects a transfer, but does not reflect a corresponding budget

Departmental Budget Report by Line Item

Public Housing and Community Development

	*FY 10-11 Budget ⁽¹⁾	FY 10-11 Actuals ⁽¹⁾	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	38,443	42,377	37,296	24,969	36,736
Court Costs	335	311	350	132	314
Contractual Services	38,251	27,377	28,309	16,963	27,278
Other Operating	232,080	75,097	168,986	51,372	60,271
Charges for County Services	6,262	6,086	4,532	2,586	5,557
Grants to Outside Organizations	0	559	0	0	0
Capital	81	0	4	0	0
Transfers Out	165,779	166,739	150,466	120,870	169,987
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	4,929	5,077	6,907	1,214	3,680
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	12,730	0	17,104	0	130,736
Total Expenditures	498,890	323,623	413,954	218,106	434,559

*FY 10-11 Budget does not include any end-of-year adjustments

⁽¹⁾ Combined budgeted and actual amounts of the following merged Departments: Public Housing Agency and Community Development

Departmental Budget Report by Line Item

Public Works and Waste Management

	FY 10-11 Budget ⁽¹⁾	FY 10-11 Actuals ⁽¹⁾	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	138,625	130,729	119,989	82,737	113,510
Contractual Services	152,062	146,907	163,663	104,449	163,030
Other Operating	81,990	40,848	56,786	19,082	58,368
Charges for County Services	47,169	53,481	58,448	38,276	64,166
Grants to Outside Organizations	21	-6	21	0	21
Capital	20,955	5,022	26,943	3,320	28,562
Transfers Out	10,423	2,200	13,171	1,594	25,530
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	24,700	25,296	24,424	25,107	32,097
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	69,375	0	89,117	0	144,023
Total Expenditures	545,320	404,477	552,562	274,565	629,307

*FY 10-11 Budget does not include any end-of-year adjustments

⁽¹⁾Combined budgeted and actual amounts of the following merged Departments: Public Works and Solid Waste

Departmental Budget Report by Line Item

Regulatory and Economic Resources

	*FY 10-11 Budget ⁽¹⁾	FY 10-11 Actuals ⁽¹⁾	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	94,711	93,166	82,952	61,957	78,135
Court Costs	62	34	53	10	71
Contractual Services	3,509	2,023	2,598	1,266	2,528
Other Operating	18,178	10,518	11,076	7,029	8,168
Charges for County Services	16,931	15,317	15,771	5,777	17,961
Grants to Outside Organizations	430	1,634	430	0	430
Capital	4,701	2,412	6,967	1,632	6,727
Transfers Out	31,935	27,427	34,561	479	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	7,634	7,634	7,619	6,364	0
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	31,587	0	38,467	0	36,150
Total Expenditures	209,678	160,165	200,494	84,514	150,170

*FY 10-11 Budget does not include any end-of-year adjustments

⁽¹⁾Combined budgeted and actual amounts of the following merged Departments: Consumer Services, Economic Development and International Trade, Film and Entertainment, Planning and Zoning, Small Business Development, Sustainability, Building and Neighborhood Compliance, and Environmental Resources Management

Departmental Budget Report by Line Item

Transit

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	278,416	246,999	265,042	198,902	199,470
Court Costs	9	0	19		14
Contractual Services	73,444	41,983	78,950	41,794	41,800
Other Operating	17,992	82,003	27,724	86,376	144,881
Charges for County Services	4,000	0	4,000	1,542	0
Grants to Outside Organizations	4,235	4,235	4,235	4,235	4,235
Capital	0	0	0		0
Transfers Out	0	0	0		0
Distribution of Funds in Trust	0	0	0		0
Debt Service	34,650	34,650	52,285	14,426	55,002
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	8,690	0	27,564	0	16,355
Total Expenditures	421,436	409,870	459,819	347,275	461,757

*FY 10-11 Budget does not include any end-of-year adjustments

Departmental Budget Report by Line Item

Water and Sewer

	*FY 10-11 Budget	FY 10-11 Actuals	FY 11-12 Budget	FY 11-12 Actuals June 30	FY 12-13 Proposed Budget
Personnel Costs	184,875	177,677	165,245	128,730	166,486
Court Costs	0	0	0	0	0
Contractual Services	83,861	69,149	78,289	42,602	74,494
Other Operating	55,439	52,764	59,022	36,401	61,888
Charges for County Services	39,738	33,221	31,426	24,468	41,429
Grants to Outside Organizations	0	0	0	0	0
Capital	66,576	66,685	54,602	2,025	47,712
Transfers Out	25,133	32,220	250	0	0
Distribution of Funds in Trust	0	0	0	0	0
Debt Service	132,292	126,408	151,374	106,155	150,348
Depreciation, Amortization, Depletion	0	0	0	0	0
Reserves	60,652	0	55,664	41,748	57,383
	648,566	558,124	595,872	382,129	599,740

*FY 10-11 Budget does not include any end-of-year adjustments



Amended Version

**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

MEMORANDUM

TO: Honorable Joe A. Martinez, Chairman
and Members, Board of County Commissioners

FROM: Charles Anderson
Commission Auditor 

DATE: August 21, 2012

SUBJECT: First Committee of the Whole Workshop

To assist the Board of County Commissioners (BCC) at the upcoming budget hearings, the Office of the Commission Auditor (OCA) has prepared this detailed report with preliminary observations and information for the Miami-Dade County FY2012-13 Proposed Budget.

The report is divided into four (4) categories as follows:

- I. General Fund Revenues
- II. Emergency Contingency Reserve
- III. Current Wage Distribution by Bargaining Unit
- IV. Reference Tables and Charts

Special thanks to OMB for the information provided and their assistance in this matter. Should you require additional information, feel free to contact me at (305) 375-2524.

c: Honorable Carlos Gimenez, Mayor
Ed Marquez, Deputy Mayor
R.A. Cuevas, County Attorney
Christopher Mazzella, Inspector General
Jennifer Moon, Director, Office of Management & Budget
Christopher Agrippa, Division Chief, Clerk of the Board

OFFICE OF THE COMMISSION AUDITOR

Committee of the Whole – August 23, 2012

Miami-Dade Board of County Commissioners

The report includes preliminary observations and information for the Miami-Dade County FY2012-13 Proposed Budget.

TABLE OF CONTENTS

OFFICE OF THE COMMISSION AUDITOR (OCA)
PRELIMINARY OBSERVATIONS AND INFORMATION FOR THE FY2012-13 PROPOSED BUDGET
COMMITTEE OF THE WHOLE MEETING - AUGUST 23, 2012

	Page
I. GENERAL FUND REVENUES	1-5
A. General Fund Revenue Sources worksheet-- <i>Attachment 1</i>	
B. General Fund Cash Carryover worksheet - <i>Attachment 2</i>	
C. Administrative Reimbursements worksheet – <i>Attachment 3</i>	
II. EMERGENCY CONTINGENCY RESERVE	6-7
A. Emergency Contingency Reserve Fund history – <i>Attachment 4</i>	
III. CURRENT WAGE DISTRIBUTION BY BARGAINING UNIT	8-10
A. August 15, 2012 payroll in selected ranges worksheet – <i>Attachment 5</i>	
B. August 15, 2012 bargaining unit employees by Department – <i>Attachment 6</i>	
IV. REVIEW AND COMPARISON OF VARIOUS COUNTY BUDGET DATA	11-17
A. Sources and Uses of Funds – FY2011-12 Adopted vs FY2012-13 Proposed – <i>Attachment 7</i>	
B. Operating Exp. by Strategic Area – FY2011-12 Adopted vs FY2012-13 Proposed – <i>Attachment 8</i>	
C. 10-Year History, CW Population & Expenditures Per Capita – <i>Attachment 9</i>	
D. 10-Year History, UMSA Population & Expenditures Per Capita – <i>Attachment 10</i>	
E. 10-Year History, Position Counts & Expenditures – <i>Attachment 11</i>	
F. 10-Year History, Property Values & GOB Govt. Activities Debt Per Capita – <i>Attachment 12</i>	

I. FY 2012-13 GENERAL FUND REVENUES

General Fund Revenues

The Office of the Commission Auditor along with the Finance Department and the Office of Management and Budget (OMB), held two Revenue Estimating Conferences during FY2011-12 (February 16 and July 18, 2012). In each of the conferences, estimates were discussed and adjusted accordingly. OCA has prepared a historical General Fund Revenue Summary from FY2009-10 through Proposed FY2012-13 with a comparison between the FY2011-12 Adopted Budget and the FY2012-13 Proposed Budget (Attachment 1). Overall, the General Fund will be \$63,025 million (4.2%) less in FY 2012-13 than in FY2011-12, indicating further deterioration of this particular revenue stream.

General Fund revenue is allocated to designated departments and to non-departmental expenditures. In the FY2012-13 Proposed Budget, the departments are allocated \$1.367 billion and non-departmental expenditures are allocated \$138.298 million. Non-departmental expenditures are funded by General Fund revenue sources, such as: property tax, administrative reimbursements, State of Florida sales tax, fuel taxes, County revenue sharing, municipal revenue sharing, and cash carryover.

The proposed non-departmental expenditures of \$138.298 million are for expenses not allocated within a given department's budget and reserves. Reserves within non-departmental expenditures include, but are not limited to: contingency reserve \$5 million; tax equalization reserve \$4.92 million; and wage adjustment, Florida Retirement System (FRS), separation and energy reserve \$14.685 million. Additionally, non-departmental expenditures allocation includes \$4.7 million for Save Our Seniors Homeowners relief fund.

Cash Carryover

The Proposed Budget for FY2012-13 allocates \$81.591 million as General Fund carryover under Countywide/Unincorporated Municipal Service Area General Revenue. In comparison, the FY2011-12 proposed carryover was \$108.195 million. The year-end FY2010-11 actual General Fund carryover was \$120.363 million in comparison to the adopted \$110.242 million. As a result of this carryover into FY2011-12, it is important to note that \$1.052 million has been earmarked to be used as carryover for the Board of County Commissioners (BCC) and the remaining balance of \$9.069 million, that was not appropriated in FY2011-12, is included in the FY2012-13 Proposed Budget. (Attachment 2)

Administrative Reimbursement

Collection for administrative fees is an additional source of General Fund revenue. Proprietary departments such as Aviation, Water and Sewer, Public Works and Waste Management, etc., pay this fee for the use of centralized services. For example, the Internal Services Department may provide personnel services to the proprietary departments. If the

I. FY 2012-13 GENERAL FUND REVENUES

proprietary departments were authorities, the centralized services would either be contracted out or additional staff could be hired to perform the functions. Consequently, the County assesses a fee to execute these types of services.

The administrative reimbursement fee is 2.42% (volume 1, page 57, FY2012-13 Proposed Budget). The administrative reimbursement amount charged to the proprietary departments totals \$54.987 million, as stated in the proposed budget. A spreadsheet detailing prior year's reimbursement and the proposed fee for each County Department is provided for your review (Attachment 3).

Historically, the administrative reimbursement rate in FY2009-10, FY2010-11, and FY2011-12 was 3.4%, 3.61%, and 2.35% respectively.

**ATTACHMENT 1
GENERAL FUND REVENUE SOURCES**

REVENUE SOURCES	Adopted Budget 2009-10	Adopted Budget 2010-11	Adopted Budget 2011-12	Proposed Budget 2012-13	\$\$\$ Variance b/w Adopted FY11-12 and Proposed 2012-13	% Variance b/w Adopted FY11-12 and Proposed 2012-13
TAXES						
General Property Tax Roll	1,151,150	1,117,833	957,913	951,570	(6,343)	-0.7%
Utility Tax	66,798	63,574	71,605	77,970	6,365	8.2%
Communications Services Tax	43,796	37,963	41,760	39,117	(2,643)	-6.8%
Franchise Fees (FPL)	52,407	50,533	35,352	38,755	3,403	8.8%
Local Option Gas Tax (Local Option Six Cents)	40,667	39,535	39,944	40,832	888	2.2%
Ninth Cent Gas Tax (Local Option)	10,439	10,338	10,230	10,432	202	1.9%
Sub-Total	1,365,257	1,319,776	1,156,804	1,158,676	1,872	
BUSINESS TAXES	6,500	6,500	6,500	6,500	0	0.0%
INTERGOVERNMENTAL REVENUES						
Local Gov't Half-Cent Sales Tax (State Sales)	112,179	102,249	120,458	101,624	(18,834)	-18.5%
County Revenue Sharing	26,449	25,378	29,043	21,828	(7,215)	-33.1%
Municipal Revenue Sharing	45,800	45,800	48,210	48,210	0	0.0%
State Gas Motor Fuels Tax	12,130	11,995	11,946	11,603	(343)	-3.0%
State Crime Lab Reimbursement	699	0	0	0	0	0.0%
Alcoholic Beverage License	851	851	946	946	0	0.0%
Secondary Roads	500	500	500	500	0	0.0%
Race Track Revenue	447	447	500	500	0	0.0%
State Insurance Agent License Fee	464	464	464	464	0	0.0%
Sub-Total	199,519	187,684	212,067	185,675	(26,392)	
CHARGES FOR SERVICES						
Sheriff and Police Fees	3,936	3,914	4,339	4,667	328	7.0%
Other	500	500	500	500	0	0.0%
Sub-Total	4,436	4,414	4,839	5,167	328	
INTEREST INCOME	4,500	1,913	3,088	1,457	(1,631)	-111.9%
OTHER						
Administrative Reimbursement	49,470	47,363	42,713	54,986	12,273	22.3%
Transfer from Emergency Contingency Reserve	58,544	0	0	0	0	0.0%
Miscellaneous (*)	2,141	9,672	5,898	7,622	1,724	22.6%
Sub-Total	110,155	57,035	48,611	62,608	13,997	
TRANSFERS						
Water Utility Transfer	0	25,133	25,000	0	(25,000)	
User Access Program Revenues	0	2,443	0	3,500	3,500	
Sub-Total	0	27,576	25,000	3,500	(21,500)	
CASH CARRYOVER	41,891	83,728	111,290	81,591	(29,699)	-36.4%
TOTAL	1,732,258	1,688,626	1,568,199	1,505,174	(63,025)	-4.2%

Source: Adopted/Proposed Budget Books
(*) FY09-10 includes \$6.038m FPL audit settlement

**ATTACHMENT 2
GENERAL FUND CASH CARRYOVER**

(Dollars in thousands)	FY 2011-12
GF Budgeted Carryover (October 1, 2011)	110,242
Actual Carryover from FY2010-11	120,363
Unallocated Carryover	<u>10,121</u>
<u>Uses of Unallocated Carryover</u>	
BCC Carryover	<u>1,052</u>
Total FY2011-12 Unallocated Carryover	9,069

ATTACHMENT 3
GENERAL FUND REVENUES
ADMINISTRATIVE REIMBURSEMENTS

DEPARTMENT	Actual FY 05-06	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Proposed FY 12-13
CULTURAL AFFAIRS A P P	17,000	22,000	11,000	20,000	20,000	23,000	23,000	23,000
AVIATION	9,002,312	7,308,857	7,847,238	8,183,711	7,563,207	8,726,345	6,080,000	2,903,727
AVIATION- OIG/FAA AUDIT REIMB	(984,312)	(2,257,000)	(2,257,000)	(2,257,000)	(2,257,000)	(2,257,004)	-	(1,450,727)
FIRE RESCUE	5,942,000	7,608,000	9,164,000	11,188,000	10,427,000	10,000,000	10,000,000	7,500,000
HOMELESS TRUST	36,000	47,000	55,000	56,000	56,000	49,000	56,000	56,000
HOUSING FINANCE AUTHORITY	-	-	-	-	-	57,000	52,000	-
ISD / CAPITAL IMPROVEMENT	-	-	147,000	158,000	169,000	112,000	100,000	-
ISD / PROCUREMENT	-	-	327,000	346,000	414,000	318,000	400,000	2,519,000
INTERNAL SERVICES	-	-	-	-	-	-	-	1,266,000
LIBRARY	1,471,000	2,286,000	2,462,000	2,861,000	2,861,000	2,192,000	1,753,000	2,795,000
PARKS, RECREATION AND OPEN SPACES	12,000	13,000	-	-	-	-	-	-
PHCD / PUBLIC HOUSING AGENCY	-	-	-	-	-	2,176,000	1,338,000	1,839,000
PORT OF MIAMI	1,315,000	1,800,000	1,900,000	2,000,000	2,200,000	2,192,000	2,500,000	2,280,000
PWWM / RICKENBACKER CSWY	148,000	234,000	280,000	256,000	256,000	156,000	153,000	-
PWWM / ENGINEER SVCS	303,000	372,000	400,000	392,000	392,000	357,000	273,000	-
PWWM / SPEC TAX DISTRICT	209,000	250,000	270,000	77,000	336,239	61,000	75,000	8,991,000
PWWM / DORM	-	-	205,000	507,000	507,000	663,000	481,000	-
PWWM / SOLID WASTE MGT	4,196,000	4,347,000	4,788,000	4,701,000	5,289,000	4,717,000	4,157,000	-
RER / DERM	1,474,000	1,663,000	1,820,000	1,668,000	1,726,000	1,425,000	1,301,000	-
RER / BLDG & NEIGHBORHOOD COMPLIANCE	1,024,000	1,233,000	1,224,000	747,000	751,000	928,000	900,000	-
RER / BLDG CODE COMPLIANCE	361,000	428,000	395,000	406,000	383,000	-	-	5,404,000
RER / CONSUMER SVC.	127,000	200,000	181,000	239,000	339,000	262,000	208,000	-
RER / IMPACT FEE- PZ	93,000	180,000	93,000	-	-	-	-	-
RER / PLANNING & ZONING	296,000	419,000	370,000	325,000	325,000	171,000	199,000	-
TOURISM	398,135	835,000	907,536	372,495	93,977	517,000	317,000	362,000
VIZCAYA MUSEUM AND GARDENS	78,000	-	-	-	-	-	-	140,000
WATER AND SEWER	34,638,000	13,790,000	14,984,000	14,380,000	17,620,000	14,491,000	12,346,000	20,359,000
Total	60,156,135	40,778,857	45,573,774	46,626,206	49,471,423	47,336,341	42,712,000	54,987,000

Source - Actual Famis fiscal month 14 (less contribution to Contingency Reserves), Adopted FY11-12 and Proposed FY12-13 as per Budget Books

II. EMERGENCY CONTINGENCY RESERVE

The FY2012-13 Proposed Budget Countywide Emergency Contingency Reserve is \$52.392 million, an increase of \$400,000 from FY2011-12 (\$51.9 million) resulting from an increase of interest earnings. According to the FY2012-13 Proposed Budget, Volume 1, pg. 60, the Countywide Emergency Contingency Reserve is 5.76 % of the General Fund operating expenditure.

The Governing for Results Ordinance (Ord. No. 05-136), adopted by the Board of County Commissioners in July 2005, and subsequently amended by Ord. No. 12-46 on July 3, 2012, provides that funding in the Countywide Emergency Contingency Reserve shall continue to accumulate in the fund until the size of the reserve is equivalent to 7% of the total County-wide General Fund budget. The Countywide Emergency Contingency Reserve historical fund summary (Attachment 4) illustrates the fluctuations of this fund over the past five fiscal years. This analysis shows that in FY2009-10, \$58.5 million was transferred out of this reserve which required contributions from various departments. The County's five-year plan (volume 1, page 69) includes the appropriate allocations to bring the Countywide Emergency Contingency Reserve back to the FY2008-09 levels by FY2014-15.

ATTACHMENT 4
Emergency Contingency Reserve Fund History
(\$ in thousands)

	Adopted FY07/08			Adopted FY08/09			Adopted FY09/10		
	Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total
REVENUE									
Carryover	59,994	2,037	62,031	67,640	3,076	70,716	70,000	3,137	73,137
Transfer from Countywide General Fund	21,567	1,000	22,567	1,928	0	1,928	0	0	0
Transfer from Various Department							17,350		17,350
Interest Earnings	2,400	81	2,481	1,515	69	1,584	1,750	79	1,829
Subtotal	83,961	3,118	87,079	71,083	3,145	74,228	89,100	3,216	92,316
TRANSFER OUT									
To support capital projects in the Capital Outlay Reserve							-21,674		-21,674
To offset the liquidation of the receivable booked in anticipation of mitigation payments now terminated							-11,421	-3,216	-14,637
CW Millage Flat Rate							-17,348		-17,348
To Transit - MOE							-4,886		-4,886
Subtotal	0	0	0	0	0	0	-55,329	-3,216	-58,545
Total	83,961	3,118	87,079	71,083	3,145	74,228	33,771	0	33,771

	Actual FY07/08			Actual FY08/09			Actual FY09/10		
	Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total
FUND BALANCE	67,066	3,097	70,163	69,805	3,134	72,939	32,074		

	Adopted FY10/11			Adopted FY11/12			Proposed FY12/13		
	Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total
REVENUE									
Carryover	33,772	0	33,772	51,392	0	51,392	51,892	0	51,892
Transfer from Countywide General Fund	0	0	0	0	0	0	0	0	0
Transfer from Various Department	18,818		18,818	0		0			
Interest Earnings	500	0	500	500	0	500	500	0	500
Subtotal	53,090	0	53,090	51,892	0	51,892	52,392	0	52,392
TRANSFER OUT									
To support capital projects in the Capital Outlay Reserve									
To offset the liquidation of the receivable booked in anticipation of mitigation payments now terminated									
CW Millage Flat Rate									
To Transit - MOE									
Subtotal	0	0	0	0	0	0	0	0	0
Total	53,090	0	53,090	51,892	0	51,892	52,392	0	52,392

	Actual FY10/11			Projected FY11/12			Proposed FY12/13		
	Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total
FUND BALANCE	51,685		51,685			51,892	52,392		52,392

(*)

(*)

(*) Source - As per proposed FY12/13 Budget
Adopted - As per Adopted Book
Fund Balance - As per FAMIS fiscal month 14

III. FY 2011-12 CURRENT WAGE DISTRIBUTION BY BARGAINING UNIT

The FY2011-12 Wage Distribution (Attachment 5) provides the current wage scale for full-time employees (with the exception of employees from the Clerk of Courts and South Florida Workforce Investment Board (SFWIB)) by bargaining unit. Although the Clerk of Courts has over 1,200 employees in the County's payroll system, only 173 are funded by the County in the FY2012-13 Proposed Budget. SFWIB has 70 employees in the County's payroll system, but they are not funded by the County.

The attached analysis is intended to give a snapshot of the wage distribution according to the payroll records of August 15, 2012 from the Employee Data Warehouse. It does not represent the employee count from the Proposed Budget, which includes 25,886 budgeted full time positions; however, this analysis uses a current year payroll of 24,476 active (filled), full-time employees and does not reflect any insurance or mandated retirement contributions that are deducted as a percentage against employees' base salaries. While a current year payroll may not reflect the specific allocation of employees in the Proposed Budget, as a result of reorganizations, it captures a fair estimate of the distribution of wages. Also included (Attachment 6) is a matrix of the 24,476 employees by department and bargaining unit, and a comparison to the Proposed Budget by department.

Attachment 5
FY 2011-12 WAGE DISTRIBUTION BY BARGAINING UNIT
Full Time County Employees as of 8/15/2012

(Does not include Clerk of Courts or South Florida Workforce Investment Board)

BARGAINING UNIT DESCRIPTION	RANGE	BASE SALARY		ADJUSTED SALARY	
		Employee Count	Base Salary	Employee Count	Adjusted Salary
AFSCME LOCAL 121 - WASD	<=\$50,000	980	38,918,490	934	37,046,060
	\$50,001 - \$100,000	663	41,578,234	708	45,675,825
	\$100,001 - \$150,000	-	-	1	102,581
	Total	1,643	80,496,723	1,643	82,824,466
IAFF LOCAL 1403 - Fire	<=\$50,000	48	2,227,254	11	535,904
	\$50,001 - \$100,000	1,829	122,616,748	1,519	124,940,051
	\$100,001 - \$150,000	75	7,756,797	417	48,358,756
	\$150,000 - \$200,000	-	-	5	777,096
Total	1,952	132,600,799	1,952	174,611,806	
TWU LOCAL 291 - Transit	<=\$50,000	1,829	82,189,998	1,828	82,149,438
	\$50,001 - \$100,000	536	34,083,525	537	34,291,174
Total	2,365	116,273,523	2,365	116,440,612	
PBA - RANK AND FILE UNIT	<=\$50,000	1,176	50,951,324	455	20,854,588
	\$50,001 - \$100,000	3,839	260,067,333	4,404	329,987,795
	\$100,001 - \$150,000	2	218,673	158	16,670,055
Total	5,017	311,237,330	5,017	367,512,438	
PBA - SUPERVISORY UNIT	\$50,001 - \$100,000	190	17,808,442	9	796,201
	\$100,001 - \$150,000	59	6,384,569	240	27,959,222
Total	249	24,193,011	249	28,755,423	
AFSCME LOCAL 3292 -SOLID WASTE	<=\$50,000	546	22,554,649	546	22,554,649
	\$50,001 - \$100,000	78	4,137,894	78	4,137,894
Total	624	26,692,543	624	26,692,543	
AFSCME LOCAL 1542 - AVIATION	<=\$50,000	473	19,597,151	397	16,435,973
	\$50,001 - \$100,000	345	20,864,830	421	25,704,453
	\$100,001 - \$150,000	2	214,848	2	214,848
Total	820	40,676,829	820	42,355,273	
AFSCME LOCAL 199 -GENERAL	<=\$50,000	3,678	140,224,569	3,600	137,553,699
	\$50,001 - \$100,000	1,525	96,271,095	1,601	102,692,371
	\$100,001 - \$150,000	27	2,854,587	29	3,060,892
Total	5,230	239,350,251	5,230	243,306,961	
GSAF/ OPEIU LOCAL 100-SUPERVISORY	<=\$50,000	499	21,697,894	476	20,593,843
	\$50,001 - \$100,000	2,013	146,947,525	2,026	148,773,146
	\$100,001 - \$150,000	314	35,093,972	324	36,329,052
Total	2,826	203,739,391	2,826	205,696,042	
GSAF/ OPEIU LOCAL 100-PROFESSIONAL	<=\$50,000	144	6,493,133	137	6,199,472
	\$50,001 - \$100,000	971	65,922,718	976	66,565,845
	\$100,001 - \$150,000	62	7,143,665	64	7,382,246
Total	1,177	79,559,516	1,177	80,147,563	
NON BARGAINING	<=\$50,000	495	18,735,020	492	18,673,891
	\$50,001 - \$100,000	1,250	92,292,586	1,248	92,276,431
	\$100,001 - \$150,000	676	79,745,565	681	80,468,175
	\$150,000 - \$200,000	89	15,027,960	89	15,044,844
	>\$200,001	63	15,077,030	63	15,077,030
Total	2,573	220,878,162	2,573	221,540,370	
Grand Total		24,476	1,475,698,079	24,476	1,589,883,499

Attachment 6
 FY 2011-12 BARGAINING UNIT EMPLOYEES BY DEPARTMENT
 Full Time County Employees as of 8/15/2012

DEPARTMENT NAME	AISCME LOCAL 121 WASH	AISCME LOCAL 154 AVIATION	AISCME LOCAL 199 GENERAL	AISCME LOCAL 329 SOLID WASTE	GSAV/OPEC LOCAL 100 PROFESSIONAL	GSAV/OPEC LOCAL 109 SUPERVISORY	APE LOCAL 146 STATE	PBA-RANK AND PLEASANT	PBA SUPERVISORY UNIT	TWU LOCAL 299 CIVILIAN	NON-BARGAINING	TOTAL	FY 2011-12 PROPOSED BUDGET
ANIMAL SERVICES			64		1	7		18			9	95	113
AUDIT AND MANAGEMENT SERVICES						3					39	42	45
AVIATION		820			50	144					140	1,154	1,206
BOARD OF COUNTY COMMISSIONERS								3			155	158	167
CITIZENS INDEPENDENT TRANSPORTATION TRUST											8	8	9
COMMISSION ON ETHICS & PUBLIC TRUST								6			7	13	14
COMMUNITY ACTION AND HUMAN SERVICES			375		218	81					106	780	684
COMMUNITY INFORMATION AND OUTREACH			127		4	15					24	170	179
CORRECTIONS & REHABILITATION			321		84	138		2,055	47		81	2,726	2,983
COUNTY ATTORNEY											117	117	119
CULTURAL AFFAIRS			3		6	6					24	39	45
ELECTIONS			28		3	32					27	90	90
FINANCE			144		5	74					45	268	308
FIRE RESCUE			225		12	91	1,952				75	2,353	2,431
HOMELESS TRUST			1		5	2					7	15	15
HUMAN RIGHTS & FAIR EMPLOYMENT PRACTICES			1								7	8	9
INFORMATION TECHNOLOGY DEPARTMENT			271		22	199					34	526	541
INSPECTOR GENERAL											32	33	38
INTERNAL SERVICES			510		25	196					164	895	974
JUDICIAL ADMINISTRATION											245	245	263
JUVENILE SERVICES			19		60	4					15	98	100
LAW LIBRARY											4	4	6
LEGAL AID											31	31	43
LIBRARY			227		105	72					24	428	462
MANAGEMENT AND BUDGET			2		15	13					48	78	81
MEDICAL EXAMINER			21			21					26	68	78
METROPOLITAN PLANNING ORGANIZATION			2								12	14	16
MIAMI-DADE ECONOMIC ADVOCACY TRUST			3		9	4					3	19	24
OFFICE OF THE MAYOR											40	40	44
PARK & RECREATION			513		42	214					102	871	926
POLICE			536		43	105		2,935	202		104	3,925	4,065
PROPERTY APPRAISAL			283			35					28	346	376
PUBLIC HEALTH TRUST SUPPORT											1	1	0
PUBLIC HOUSING AND COMMUNITY DEVELOPMENT			238		11	108					64	416	431
PUBLIC WORKS AND WASTE MANAGEMENT			591	624	104	170					144	1,633	1,732
REGULATORY AND ECONOMIC RESOURCES			407		183	171					183	944	978
SEAPORT			200		9	80					58	347	266
STATE ATTORNEY'S OFFICE											11	11	12
TRANSIT			99		42	427				2,365	134	3,067	3,235
VIHCAYA MUSEUM & GARDENS			19		2	7					19	47	48
WATER AND SEWER	1,643				117	412					177	2,349	2,539
Grand Total	1,643	820	5,238	634	4,177	5,628	1,952	2,017	249	2,508	3,878	24,476	25,713

* Does not include the 173 positions from the Clerk of Courts.

IV. REVIEW AND COMPARISON OF COUNTY BUDGET DATA

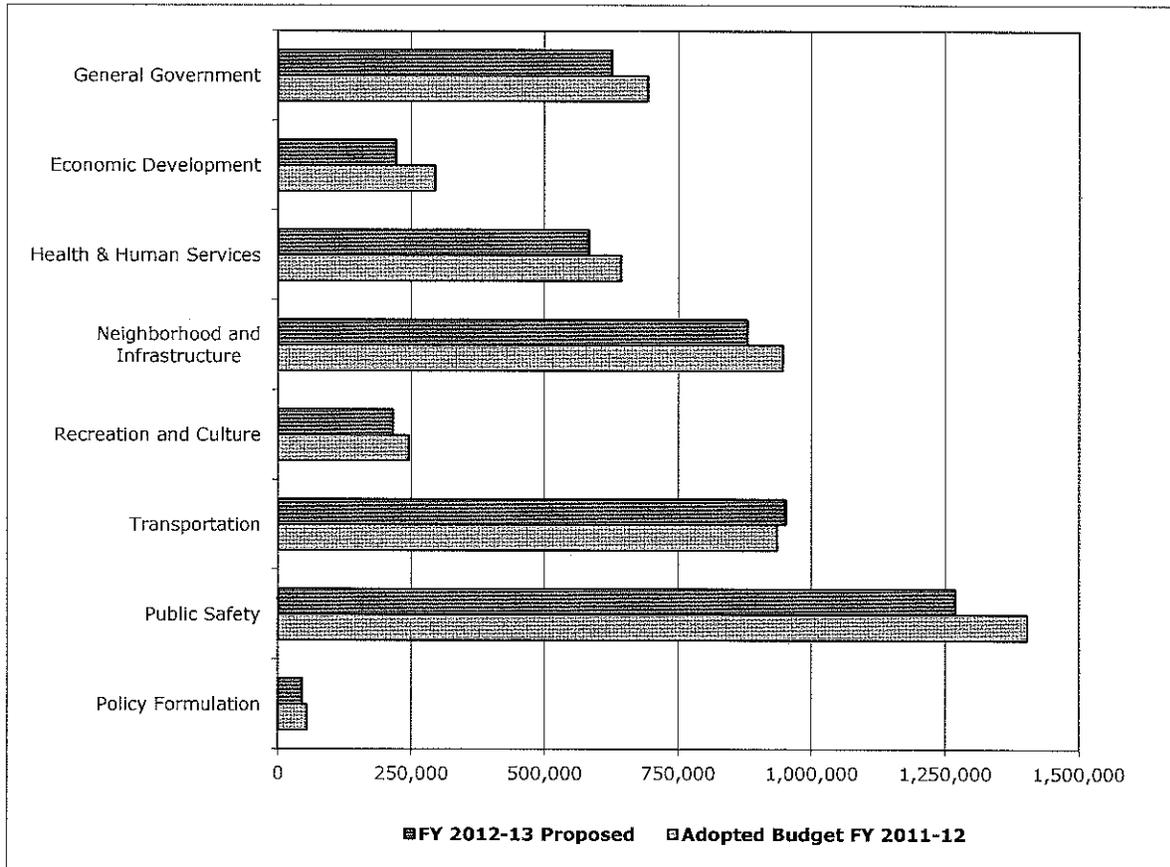
Tables and Charts included in Attachment 7 through 13 are provided as reference material for upcoming discussions on the FY2012-13 Proposed Budget. The charts are intended to depict the changes in size of government over time and do not consider new services, mandates or responsibilities of the County. Also, per capita expenditures, rather than total expenditures, are used to control for changes in population during the analysis period.

- Operating Expenditures by Area (Attachment 7) is a chart of operating expenditures by strategic area, comparing FY2011-12 to the FY2012-13 Proposed Budget, and in most cases reflects a reduction from the current budget.
 - Sources and Uses of Funds (Attachment 8) compares the sources and uses of funds, showing the dollar and percentage change from FY2011-12 to the FY2012-13 Proposed Budget.
 - Countywide (CW) Population & Expenditures per Capita (Attachment 9) charts ten (10) years of CW operating expenditures. It compares actual CW expenditures against the CW base year (FY2003-04) expenditures adjusted for inflation.
 - Unincorporated Municipal Service Area (UMSA) Population & Expenditures per Capita (Attachment 10) charts ten (10) years of UMSA operating expenditures. It compares actual UMSA expenditures against the UMSA base year (FY2003-04) expenditures adjusted for inflation.
 - Personnel Counts and Expenditures (Attachment 11) charts ten (10) years of full-time personnel counts, as well as, ten (10) years personnel expenditures. It compares actual personnel expenditures against the personnel base year (FY2003-04) expenditures adjusted for inflation.
-
- Bonded general obligation debt per capita (Attachment 12) shows the growth in bonded general obligation debt per capita from FY2001-02 to FY2010-11 along with the growth in net assessed property values for the same period.

ATTACHMENT 7				
Sources and Uses of Funds (excludes interagency transfers)				
(in 000's)				
	Adopted Budget FY 2011-12	FY 2012-13 Proposed	\$ Change	% Change
Operating Budget				
Uses of Funds (Pages 105-111)				
Policy Formulation	\$46,062	\$44,380	(\$1,682)	-3.7%
Public Safety	\$1,272,724	\$1,271,533	(\$1,191)	-0.1%
Transportation	\$940,600	\$955,915	\$15,315	1.6%
Recreation and Culture	\$224,731	\$230,721	\$5,990	2.7%
Neighborhood and Infrastructure	\$877,909	\$894,558	\$16,649	1.9%
Health & Human Services	\$571,559	\$531,355	(\$40,204)	-7.0%
Economic Development	\$234,680	\$120,730	(\$113,950)	-48.6%
General Government	\$653,836	\$653,655	(\$181)	0.0%
INTERAGENCY TRANSFER ADJUSTMENT	(\$349,191)	(\$398,397)	(\$49,206)	14.1%
Total Operating Uses of Funds	\$4,472,910	\$4,304,450	(\$168,460)	-3.8%
Sources of Funds (Pages 105-111)				
CW GENERAL FUND	\$1,170,682	\$1,109,770	(\$60,912)	-5.2%
UMSA GENERAL FUND	\$397,517	\$395,404	(\$2,113)	-0.5%
PROPRIETARY AND BOND FUNDS	\$2,456,981	\$2,366,726	(\$90,255)	-3.7%
STATE FUNDS	\$204,390	\$205,126	\$736	0.4%
FEDERAL FUNDS	\$243,340	\$227,424	(\$15,916)	-6.5%
Total Operating Sources of Funds	\$4,472,910	\$4,304,450	(\$168,460)	-3.8%
Capital Budget				
Uses of Funds (2012 Vol 3, Pages 405-406)				
Uses of Funds (2013 Vol 3, Pages 411-412)				
PUBLIC SAFETY	\$122,145	\$107,573	(\$14,572)	-11.9%
TRANSPORTATION	\$785,960	\$797,451	\$11,491	1.5%
RECREATION AND CULTURE	\$156,634	\$156,829	\$195	0.1%
NEIGHBORHOOD & INFRASTRUCTURE	\$341,695	\$323,257	(\$18,438)	-5.4%
HEALTH AND HUMAN SERVICES	\$179,443	\$105,657	(\$73,786)	-41.1%
ECONOMIC DEVELOPMENT	\$42,049	\$67,956	\$25,907	61.6%
ENABLING STRATEGIES	\$75,441	\$71,608	(\$3,833)	-5.1%
Total Capital Uses of Funds	\$1,703,367	\$1,630,331	(\$73,036)	-4.3%
Sources of Funds (2012 Vol 3, Pages 407-409)				
Sources of Funds (2013 Vol 3, Pages 413-415)				
FEDERAL GOVT - FTA GRANTS	\$104,477	\$87,385	(\$17,092)	-16.4%
FEDERAL GOVT - ALL OTHER	\$75,179	\$55,925	(\$19,254)	-25.6%
NON-COUNTY SOURCES	\$3,856	\$513	(\$3,343)	-86.7%
STATE OF FLORIDA	\$116,676	\$128,368	\$11,692	10.0%
IMPACT FEES/EXACTIONS	\$48,554	\$24,419	(\$24,135)	-49.7%
PROPRIETARY OPERATIONS	\$91,831	\$86,872	(\$4,959)	-5.4%
COUNTY BONDS/DEBT - PTP BONDS	\$214,630	\$185,318	(\$29,312)	-13.7%
COUNTY BONDS/DEBT - BBC/GOB BONDS	\$252,847	\$222,133	(\$30,714)	-12.1%
COUNTY BONDS/DEBT - ALL OTHER	\$223,848	\$304,286	\$80,438	35.9%
CILOGT	\$18,870	\$18,279	(\$591)	-3.1%
SECONDARY GAS TAX	\$19,034	\$14,537	(\$4,497)	-23.6%
CAPITAL OUTLAY RESERVE	\$59,126	\$50,715	(\$8,411)	-14.2%
OTHER COUNTY SOURCES	\$26,763	\$26,655	(\$108)	-0.4%
Total Capital Sources of Funds	\$1,255,691	\$1,205,405	(\$50,286)	-4.0%

Source: 2011-12 and 2012-13 Proposed Resource Allocation and Multi-Year Capital Plan

ATTACHMENT 8
Operating Expenditures by Area (includes interagency transfers)
In 000's

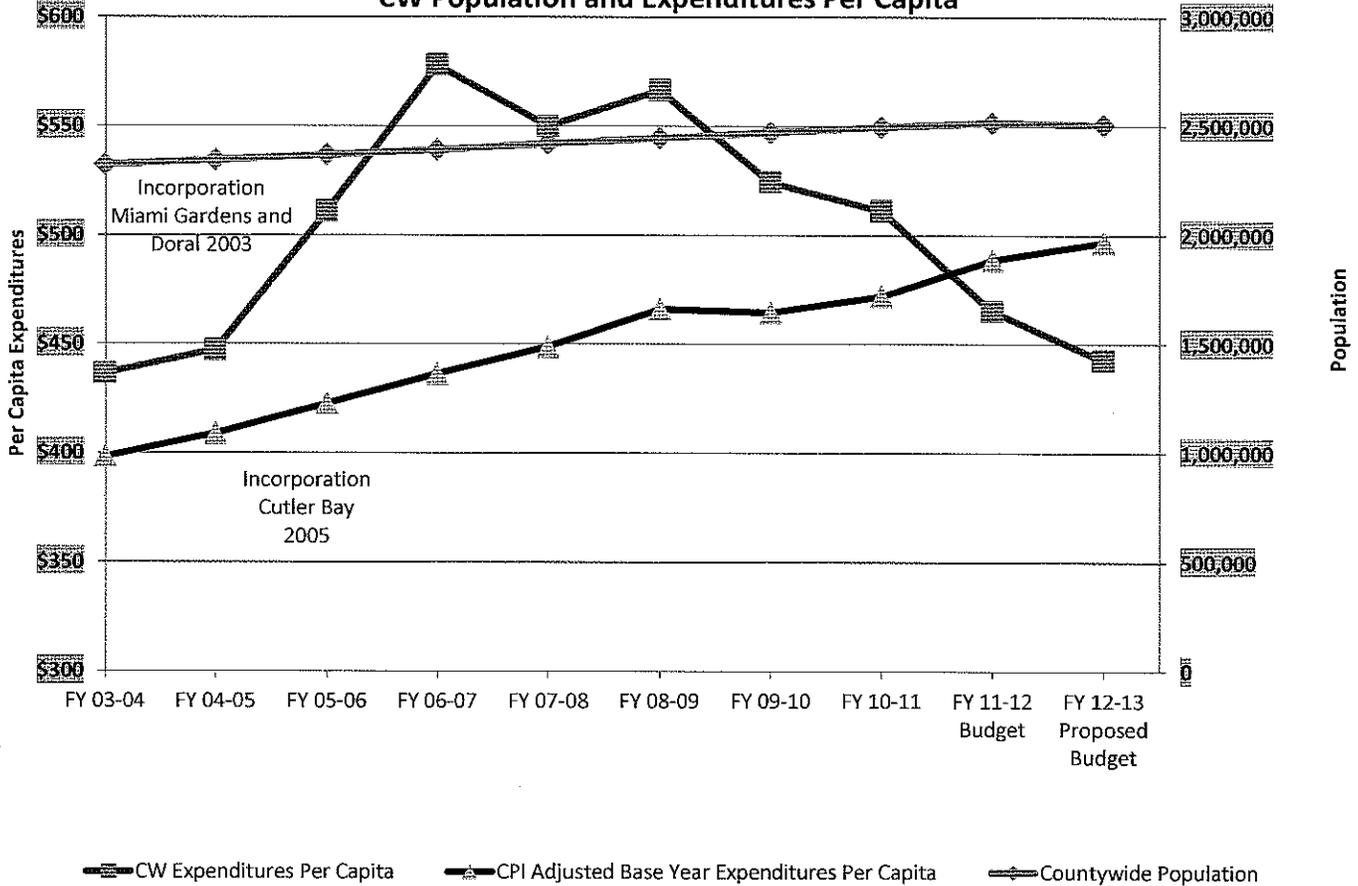


Expenditure Area	Adopted Budget FY 2011-12	Percentage of Total	FY 2012-13 Proposed Budget	Percentage of Total
Policy Formulation	46,062	1.0%	44,380	0.9%
Public Safety	1,272,724	26.4%	1,271,533	27.0%
Transportation	940,600	19.5%	955,915	20.3%
Recreation and Culture	224,731	4.7%	230,721	4.9%
Neighborhood and Infrastructure	877,909	18.2%	894,558	19.0%
Health & Human Services	571,559	11.9%	531,355	11.3%
Economic Development	234,680	4.9%	120,730	2.6%
General Government	653,836	13.6%	653,655	13.9%
Totals	4,822,101	100.0%	4,702,847	100.0%

Source: 2011-12 and 2012-13 Proposed Resource Allocation and Multi-Year Capital Plan

**ATTACHMENT 9
10 Year Review**

CW Population and Expenditures Per Capita



Sources:

CW Expenditures: Budget Books (FY 2004-05 through FY 2012-13), Operating Expenditures by Revenue Source;

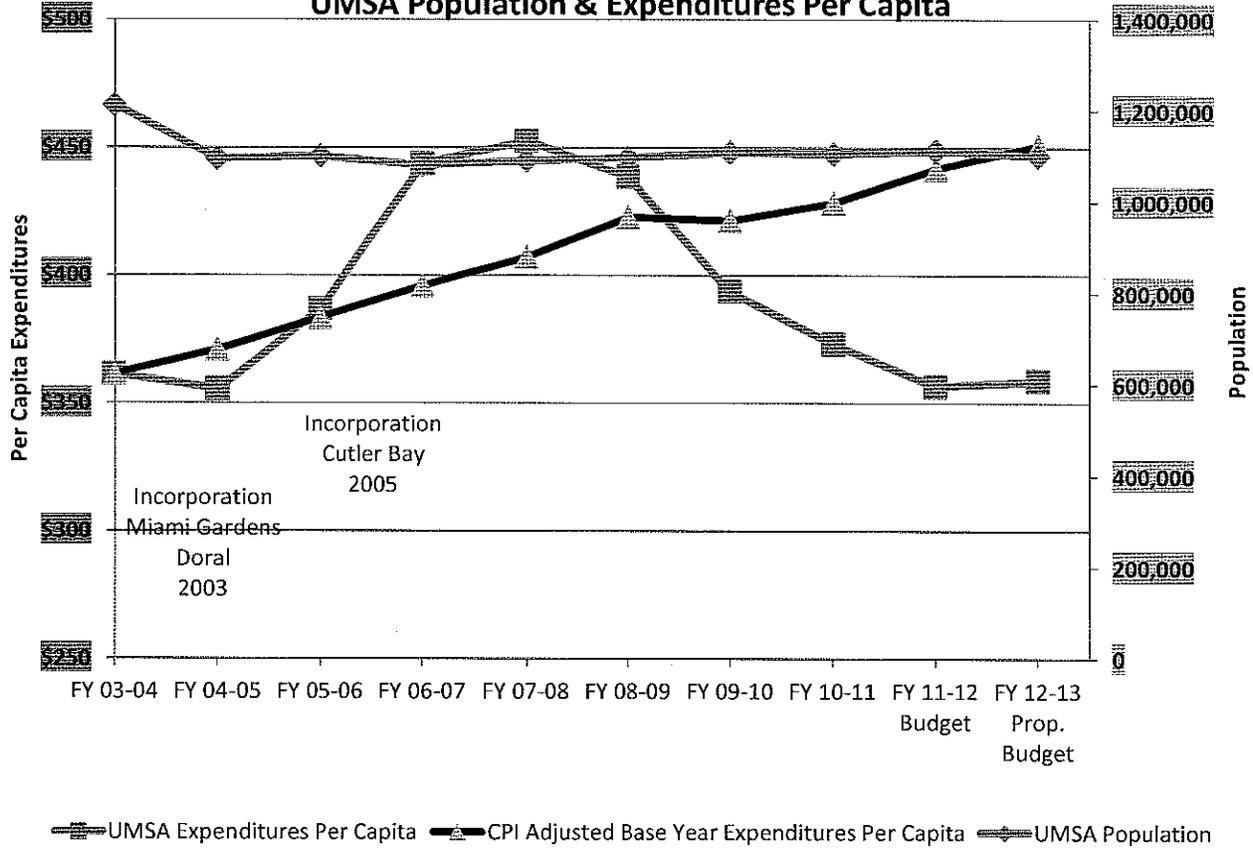
Population: Planning Research Section, Regulatory and Economic Resources

Inflation: U.S. Bureau of Labor Statistics

FISCAL YEAR	Countywide Population	CW Expenditures	CPI Adjusted Base Year Expenditure	CW Expenditures Per Capita	CPI Adjusted Base Year Expenditures Per Capita
FY 03-04	2,322,504	\$1,013,894,000	1,013,894,000	\$436.55	\$398.28
FY 04-05	2,345,438	\$1,049,284,000	1,040,894,438	\$447.37	\$408.89
FY 05-06	2,368,380	\$1,209,986,000	1,076,160,316	\$510.89	\$422.74
FY 06-07	2,391,349	\$1,382,354,000	1,110,875,165	\$578.06	\$436.38
FY 07-08	2,420,368	\$1,331,213,000	1,142,515,270	\$550.00	\$448.81
FY 08-09	2,445,707	\$1,385,381,000	1,186,382,717	\$566.45	\$466.04
FY 09-10	2,471,064	\$1,295,268,000	1,182,161,832	\$524.17	\$464.38
FY 10-11	2,496,435	\$1,275,820,000	1,201,552,555	\$511.06	\$472.00
FY 11-12 Budget	2,516,515	\$1,170,682,000	1,239,265,003	\$465.20	\$488.59
FY 12-13 Proposed Budget	2,507,162	\$1,109,770,000	1,264,612,353	\$442.64	\$496.77

**ATTACHMENT 10
10 Year Review**

UMSA Population & Expenditures Per Capita



Sources:

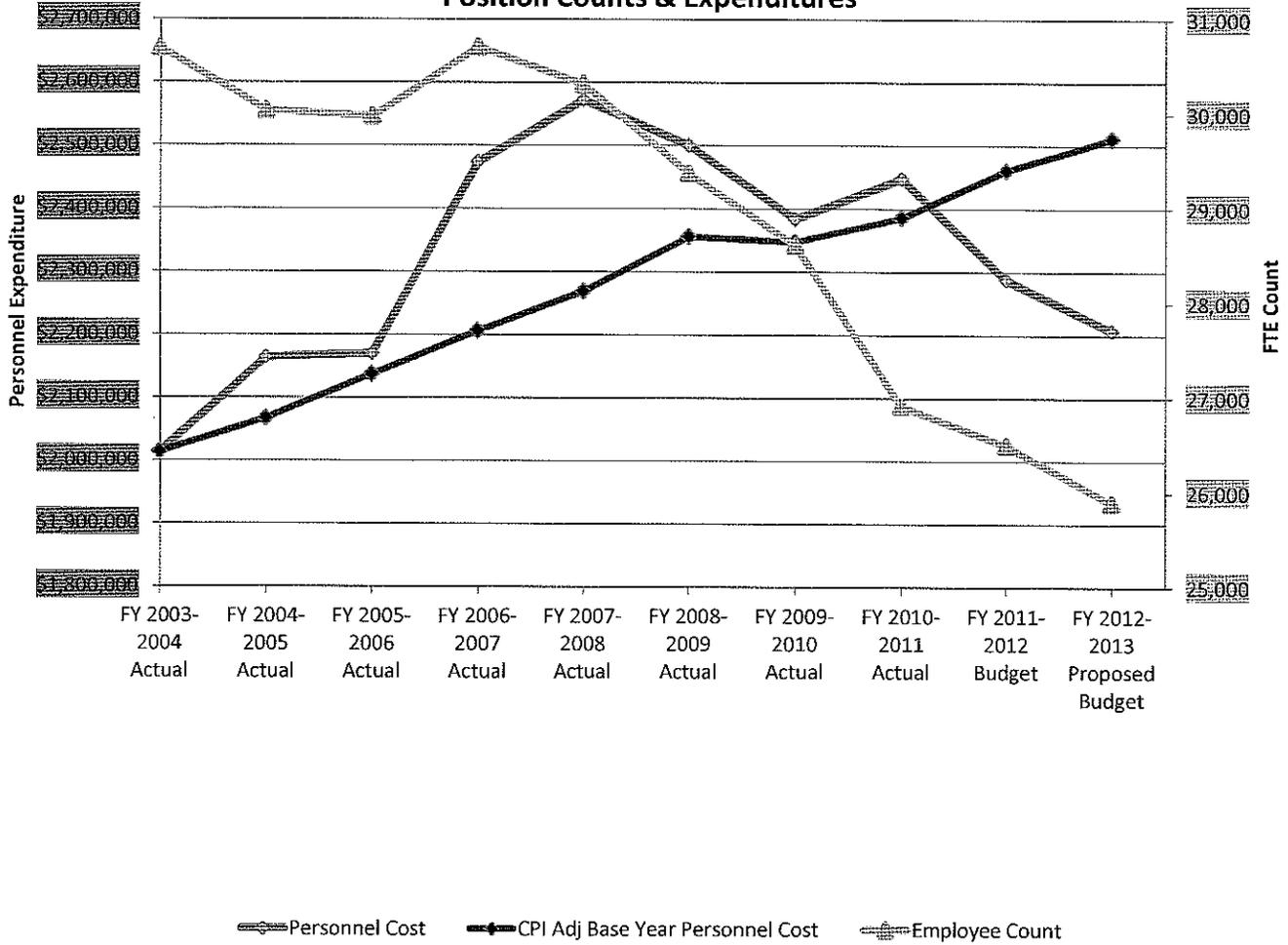
UMSA Expenditures: Budget Books (FY 2004-05 through FY 2012-13), Operating Expenditures by Revenue Source;

Population: Planning Research Section, Regulatory and Economic Resources

Inflation: U.S. Bureau of Labor Statistics

FISCAL YEAR	UMSA Population	UMSA Expenditures	CPI Adjusted Base Year Expenditure	UMSA Expenditures Per Capita	CPI Adjusted Base Year Expenditures Per Capita
FY 03-04	1,213,205	\$438,516,000	\$438,516,000	\$361.45	\$361.45
FY 04-05	1,096,014	\$389,707,000	\$450,193,872	\$355.57	\$371.08
FY 05-06	1,101,753	\$426,351,000	\$465,446,602	\$386.97	\$383.65
FY 06-07	1,081,387	\$479,830,000	\$480,461,009	\$443.72	\$396.03
FY 07-08	1,092,067	\$494,436,000	\$494,145,568	\$452.75	\$407.31
FY 08-09	1,098,236	\$481,703,000	\$513,118,535	\$438.62	\$422.94
FY 09-10	1,109,923	\$436,990,000	\$511,292,973	\$393.71	\$421.44
FY 10-11	1,106,293	\$412,805,000	\$519,679,592	\$373.14	\$428.35
FY 11-12 Budget	1,114,529	\$397,517,000	\$535,990,480	\$356.67	\$441.80
FY 12-13 Prop. Budget	1,102,142	\$395,404,000	\$546,953,380	\$358.76	\$450.83

**ATTACHMENT 11
Historical Review
Position Counts & Expenditures**



Sources:
 Personnel Count/Expenditures: Budget Books FY 05-06 through FY 12-13, Expenditures by Category of Spending;
 Inflation: U.S. Bureau of Labor Statistics

Fiscal Year	Personnel Cost	CPI Adj Base Year Personnel Cost	Employee Count
FY 2003-2004 Actual	\$2,013,474	\$2,013,474	30,694
FY 2004-2005 Actual	\$2,163,922	\$2,067,094	30,036
FY 2005-2006 Actual	\$2,169,772	\$2,137,128	29,973
FY 2006-2007 Actual	\$2,474,128	\$2,206,067	30,705
FY 2007-2008 Actual	\$2,572,585	\$2,268,901	30,315
FY 2008-2009 Actual	\$2,500,329	\$2,356,016	29,372
FY 2009-2010 Actual	\$2,383,667	\$2,347,634	28,613
FY 2010-2011 Actual	\$2,448,119	\$2,386,142	26,914
FY 2011-2012 Budget	\$2,287,850	\$2,461,034	26,498
FY 2012-2013 Proposed Budget	\$2,206,901	\$2,511,371	25,886

ATTACHMENT 12
10-Year Review
Net Assessed Property Values ('000's) & GOB Governmental Activities Debt Per Capita

