



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

**MEMORANDUM**

**TO:** The Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

**FROM:** Charles Anderson  
Commission Auditor 

**DATE:** January 21, 2009

**SUBJECT:** **FY 2007-08 Year-End Supplemental Budget**

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In accordance with Resolution No. 195-05, we have reviewed the County Manager's FY 07-08 End-Year Supplemental Budget. As stated in the item, certain proprietary operations require supplemental budget adjustments due to changes such as federal and state grant funding, increased utility costs, acquisition of new facilities, and other unanticipated events. Based on our review, all adjustments appear to be appropriate. We offer the following observations for your consideration concerning the January 22, 2009, Board of County Commission agenda item 5(P).

**Countywide Healthcare Planning**

The Office of Countywide Healthcare Planning requires a supplemental budget of \$139,000 due to expenditures associated with an overage position approved in FY 2007-08, needed to provide oversight of operations, budget, finance, and project deliverables. Funding is provided by higher than budgeted grant revenues realized in FY 2007-08 (\$130,000) and higher than budgeted carryover (\$9,000).

**Observations:** The overage position approved was for an Assistant Director and it was funded by four separate grants-Baptist Health South Florida (\$50,000), Health Foundation (\$25,000), Jackson Memorial Foundation (\$50,000) and Dade Community Foundation (\$5,000).

**Enterprise Technology Services**

ETSD requires a supplemental budget of \$5.395 million in Fund 060 for higher than anticipated expenditures in radio communications and computer equipment and software. Those costs were incurred for and charged back to other County agencies. The additional expenditures included \$2.1 million for radio support purchases, \$1.5 million for data storage and back-up hardware, \$700,000 for non-mainframe computers parts and peripherals, \$694,000 for software licenses, and \$400,000 for mid-range servers.

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In addition, a supplement of \$379,000 is needed in Fund 100, Subfund 104, to provide sufficient expending authority for the transfer of higher than budgeted revenue generated by the traffic ticket surcharge, which contributes to fund the operation and maintenance of the 800 megahertz radio system used by the County.

Observations: The OCA requested a breakdown of the pass-through charges to the departments and was informed by OSBM that this information is not available. We recommend that charges be tracked by department and provided in future reports.

**Tourist Development Taxes and Professional Sports Franchise Fees**

A supplemental budget of \$316,000 for Fund 150, Subfund 152 is required to authorize additional transfer of revenues pursuant to the governing ordinances and State Statute. Tourist Development Taxes are budgeted per Florida Statute Section 125.0104 at 95 percent. This supplemental budget distributes the additional actual amount collected, which was 2.3 percent above the budgeted amount (\$5.538 million).

Observations: TDT exceeded its budget authority by \$316,000. This over expenditure was offset with additional tax revenue (\$131,000) and carryover revenue (\$185,000).

Special thanks to the Office of Strategic Budget Management for all their cooperation and assistance.

c: Honorable Carlos Alvarez, Mayor  
George Burgess, County Manager  
Robert A. Cuevas, County Attorney  
Jennifer Glazer-Moon, Director, OSBM  
Kay Sullivan, Director, Clerk of the Board