



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

M E M O R A N D U M

TO: Honorable Dennis C. Moss, 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 and title.

DATE: September 15, 2010

SUBJECT: FY 10-11 BCC/Non-Mayoral Budget Recommendations

In accordance with Ordinance No. 10-36, the Office of the Commission Auditor (OCA) has prepared budget recommendations for all departments and divisions that report to the Board of County Commissioners (BCC). Additionally, budget recommendations have also been prepared for the non-mayoral departments: the Commission on Ethics and the Public Trust (COE), the County Attorney's Office (CAO), and the Office of the Inspector General (OIG).

The Mayor's FY 2010-11 Proposed Budget, Volume 1, Page 19, states:

Policy Formulation and other functions outside of Mayoral purview have been slightly adjusted in the Proposed Budget. A five percent reduction from a flat subsidy has been proposed for the Office of Inspector General, the Commission on Ethics, the County Attorney's Office, the County Executive Office and the offices that report to the Chairman of the Board, including the Commission Auditor, Protocol and Employee Recognition, Media, Office of the Chair and the Office of Intergovernmental Affairs (OIA). Individual district office budgets have been held flat.

During the past two months, we met and/or discussed the Proposed Budget with the aforementioned offices, including most individual BCC district offices. The primary focus was to review any budgetary concerns they may have had with the proposed budgets for their offices. The following information represents our proposed recommendations to the offices (at the time of our meetings):

- The Office of the Chair and its direct offices are recommended to be restored to a flat budget (Attachment 1). The Offices will receive Non-Departmental reserves **(\$305,000)** to reach the recommended budget for FY 10-11.
- The individual district offices agreed (when we met) to employ the flat budget method with the same allocated amounts used for the FY 09-10 Adopted Budget. They will utilize various alternatives such as: frozen vacancies and carryover to remain flat and within budget for FY 10-11.

- The OCA is recommended to be restored to a flat budget (Attachment 2). The OCA will freeze two legislative analyst positions, utilize carryover, and receive Non-Departmental reserves (**\$135,000**) to reach the recommended budget for FY 10-11.
- The OIA is recommended to remain at five percent below subsidy (Attachment 3). The OIA will utilize carryover and lower the starting salary of the replacement for one vacant staff position in order to meet the FY 10-11 budget allocation.
- The COE is recommended to be restored at 3.47% above the FY 09-10 projected year end budget (Attachment 4). The increase takes into account that the original FY 09-10 Adopted Budget did not include the carryover and is now shown in the FY 09-10 year-end projections. Originally, the COE requested a budget increase of 8.38% for FY 10-11 (\$2.391 million, 4.71% more than the FY 10-11 request). In order to achieve the 3.47% increase, the COE will freeze positions, reduce operating expenses, apply payroll adjustments, and receive Non-Departmental reserves (**\$94,000**) to reach the recommended budget for FY 10-11.
- The CAO is recommended to be restored to a flat budget (Attachment 5). The CAO will seek legal work reimbursement from various proprietary departments not currently in the system. At this time, the CAO currently receives reimbursement from GSA, Finance, Seaport, and PHT for legal work but not from the other proprietary departments accessing their office attorneys. We propose that \$900,000 be charged to those other proprietary departments to reach the recommended budget for FY 10-11.
- The OIG is recommended to receive Non-Departmental reserves (**\$10,000**) to provide for background checks on advisory board appointees as requested by the Board of County Commissioners (Attachment 6).

The recommended requests from Non-Departmental reserves total **\$544,000**.

Should you require additional information, feel free to contact me at (305) 375-2524.

Attachments

c: Honorable Carlos Alvarez, Mayor
George M. Burgess, County Manager
R.A. Cuevas, County Attorney
Jennifer Glazer-Moon, Special Assistant/OSBM Director
Diane Collins, Acting Division Chief, Clerk of the Board
Christopher Mazzella, Inspector General
Robert Meyers, Executive Director, Commission on Ethics and the Public Trust
Joe Rasco, Director, Intergovernmental Affairs

Office of the BCC Chair

| (\$000s) | | FY 2009-10 Budget | FY 2009-10 Projection | Mayor's Proposed Budget FY 2010-11 | OCA Proposed Budget FY 2010-11 | Variance b/w Mayor vs. OCA |
|-----------------------------------|-------------------------|----------------------|--------------------------|---|---|----------------------------------|
| REVENUE | | | | | | |
| CW | General Fund Countywide | \$1,702 | \$1,357 | \$1,675 | \$1,903 | \$228 |
| UMSA | General Fund UMSA | \$835 | \$694 | \$557 | \$634 | \$77 |
| INTERTRNF | Interagency Transfers | \$581 | \$617 | \$581 | \$581 | \$0 |
| TOTAL REVENUE | | \$3,118 | \$2,668 | \$2,813 | \$3,118 | \$305 |
| EXPENDITURES | | | | | | |
| | Salary | \$1,859 | \$1,494 | \$1,758 | \$1,859 | \$101 |
| | Overtime Salary | \$212 | \$200 | \$175 | \$212 | \$37 |
| | Fringe | \$627 | \$518 | \$577 | \$627 | \$50 |
| | Overtime Fringe | 0 | 0 | 0 | 0 | \$0 |
| | Other Operating | \$388 | \$388 | \$281 | \$388 | \$107 |
| | Capital | \$32 | \$32 | \$22 | \$32 | \$10 |
| TOTAL EXPENDITURES | | \$3,118 | \$2,632 | \$2,813 | \$3,118 | \$305 |
| REVENUE MINUS EXPENDITURES | | \$0 | \$36 | \$0 | \$0 | \$0 |

Mayor's Proposed Reductions
5% reduction from a flat susidy

OCA Proposed Reductions
Non-Departmental Reserves \$305

Office of the Commission Auditor

| (\$000s) | | FY 2009-10 Budget | FY 2009-10 Projection | Mayor's Proposed Budget FY 2010-11 | OCA Proposed Budget FY 2010-11 | Variance b/w Mayor vs. OCA |
|---------------------------|-------------------------|----------------------|--------------------------|---|---|----------------------------------|
| REVENUE | | | | | | |
| CW | General Fund Countywide | \$2,550 | \$2,359 | \$2,367 | \$2,492 | \$125 |
| UMSA | General Fund UMSA | \$1,041 | \$963 | \$789 | \$830 | \$41 |
| TOTAL REVENUE | | \$3,591 | \$3,322 | \$3,156 | \$3,322 | \$166 |
| EXPENDITURES | | | | | | |
| | Salary | \$2,698 | \$2,496 | \$2,398 | \$2,496 | \$98 |
| | Overtime Salary | 0 | 0 | 0 | 0 | \$0 |
| | Fringe | \$736 | \$669 | \$611 | \$669 | \$58 |
| | Overtime Fringe | 0 | 0 | 0 | 0 | \$0 |
| | Other Operating | \$154 | \$154 | \$145 | \$154 | \$9 |
| | Capital | \$3 | \$3 | \$2 | \$3 | \$1 |
| TOTAL EXPENDITURES | | \$3,591 | \$3,322 | \$3,156 | \$3,322 | \$166 |

Mayor's Proposed Reductions

5% reduction from a flat subsidy

\$435

OCA Proposed Reductions

Freeze 2 legislative analysts

\$175

Utilize carryover

\$94

269

Reimbursements

\$31

Non-departmental reserves

\$135

166

TOTAL

435

Intergovernmental Affairs

| (\$000s) | | FY 2009-10 Budget | FY 2009-10 Projection | Mayor's Proposed Budget FY 2010-11 | OCA Proposed Budget FY 2010-11 | Variance b/w Mayor vs. OCA |
|---------------------------|-------------------------|----------------------|--------------------------|---|---|----------------------------------|
| REVENUE | | | | | | |
| CW | General Fund Countywide | \$821 | \$783 | \$786 | \$786 | \$0 |
| UMSA | General Fund UMSA | \$335 | \$320 | \$262 | \$262 | \$0 |
| PROP | Carryover | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL REVENUE | | \$1,156 | \$1,103 | \$1,048 | \$1,048 | \$0 |
| EXPENDITURES | | | | | | |
| | Salary | \$691 | \$651 | \$672 | \$672 | \$0 |
| | Overtime Salary | 0 | 0 | 0 | 0 | \$0 |
| | Fringe | \$184 | \$171 | \$188 | \$188 | \$0 |
| | Overtime Fringe | 0 | 0 | 0 | 0 | \$0 |
| | Other Operating | \$277 | \$277 | \$184 | \$184 | \$0 |
| | Capital | \$4 | \$4 | \$4 | \$4 | \$0 |
| TOTAL EXPENDITURES | | \$1,156 | \$1,103 | \$1,048 | \$1,048 | \$0 |

Note: Agree with Mayor's Proposed Budget

Commission on Ethics and Public Trust

| (\$000s) | | FY 2009-10 Budget | FY 2009-10 Projection | Mayor's Proposed Budget FY 2010-11 | OCA Proposed Budget FY 2010-11 | Variance b/w Mayor vs. OCA |
|-----------------------------------|-------------------------|----------------------|--------------------------|---|---|----------------------------------|
| REVENUE | | | | | | |
| CW | General Fund Countywide | \$1,867 | \$1,806 | \$2,074 | \$2,168 | \$94 |
| PROP | Carryover | \$0 | \$301 | \$0 | \$0 | \$0 |
| PROP | Lobbyist Trust Fund | \$25 | \$25 | \$38 | \$38 | \$0 |
| TOTAL REVENUE | | | | | | |
| | | \$1,892 | \$2,132 | \$2,112 | \$2,206 | \$94 |
| EXPENDITURES | | | | | | |
| | Salary | \$1,354 | \$1,563 | \$1,489 | \$1,583 | \$94 |
| | Overtime Salary | 0 | 0 | 0 | 0 | \$0 |
| | Fringe | \$354 | \$394 | \$438 | \$438 | \$0 |
| | Overtime Fringe | 0 | 0 | 0 | 0 | \$0 |
| | Other Operating | \$174 | \$171 | \$178 | \$178 | \$0 |
| | Capital | \$10 | \$4 | \$7 | \$7 | \$0 |
| TOTAL EXPENDITURES | | | | | | |
| | | \$1,892 | \$2,132 | \$2,112 | \$2,206 | \$94 |
| REVENUE MINUS EXPENDITURES | | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 |

Mayor's Proposed Reductions

| | |
|-----------------------------------|--------------|
| Elimination of an Investigator | \$95 |
| Reduced operating expenses | \$9 |
| Elimination of a part-time Intern | \$14 |
| Various payroll adjustments | <u>\$161</u> |
| | \$279 (1) |

OCA Proposed Reductions/Additions

| | |
|--|-------------|
| Freeze Investigator position | \$95 |
| Reduced operating expenses | \$9 |
| Freeze second Investigator for 3 months | \$60 |
| Various payroll adjustments | <u>\$21</u> |
| | \$185 |
| (2) Non-Departmental reserves | \$94 |
| | \$279 |

Notes:

(1) Mayor's reduction is from Ethics FY 10-11 proposed budget submission (\$2.391 million)

(2) Mayor's reductions revised with Ethics input and reserve added

County Attorney

| (\$000s) | | FY 2009-10 Budget | FY 2009-10 Projection | Mayor's Proposed Budget FY 2010-11 | OCA Proposed Budget FY 2010-11 | Variance b/w Mayor vs. OCA |
|---------------------------|---|----------------------|--------------------------|---|---|----------------------------------|
| REVENUE | | | | | | |
| CW | General Fund Countywide | \$12,716 | \$12,716 | \$12,760 | \$12,760 | \$0 |
| UMSA | General Fund UMSA | \$5,194 | \$5,194 | \$4,254 | \$4,254 | \$0 |
| PROP | Reimbursements from Outside Agencies | \$280 | \$280 | \$280 | \$280 | \$0 |
| PROP | Reimbursements from Departments | \$5,198 | \$5,198 | \$5,300 | \$6,200 | \$900 |
| TOTAL REVENUE | | \$23,388 | \$23,388 | \$22,594 | \$23,494 | \$900 |
| EXPENDITURES | | | | | | |
| | Salary | \$18,432 | \$18,432 | \$17,930 | \$18,538 | \$608 |
| | Overtime Salary | 0 | 0 | 0 | 0 | \$0 |
| | Fringe | \$4,004 | \$4,004 | \$3,796 | \$4,004 | \$208 |
| | Overtime Fringe | 0 | 0 | 0 | 0 | \$0 |
| | Other Operating | \$857 | \$857 | \$836 | \$857 | \$21 |
| | Capital | \$95 | \$95 | \$32 | \$95 | \$63 |
| TOTAL EXPENDITURES | | \$23,388 | \$23,388 | \$22,594 | \$23,494 | \$900 |

Note: Recommend legal work reimbursement from the following departments including but not limited to:
CITT, Consumer Services, DERM, Fire Rescue, Library, Office of the Clerk, Planning and Zoning,
Procurement Management, Public Works, Solid Waste Management

Mayor's Proposed Reductions

5% reduction from a flat susidy

OCA Proposed Addition

Additional legal work reimb
from various departments

\$900

Inspector General

| (\$000s) | | FY 2009-10 Budget | FY 2009-10 Projection | Mayor's Proposed Budget FY 2010-11 | OCA Proposed Budget FY 2010-11 | Variance b/w Mayor vs. OCA |
|-----------------------------------|----------------------------------|----------------------|--------------------------|---|---|----------------------------------|
| REVENUE | | | | | | |
| CW | General Fund Countywide | \$1,047 | \$400 | \$922 | \$932 | \$10 |
| PROP | Carryover | \$887 | \$1,531 | \$674 | \$674 | \$0 |
| PROP | Departmental Oversight (MOUs) | \$1,100 | \$1,050 | \$1,150 | \$1,150 | \$0 |
| PROP | Interest Earnings | \$10 | \$10 | \$15 | \$15 | \$0 |
| PROP | Miscellaneous Revenues | \$10 | \$10 | \$10 | \$10 | \$0 |
| PROP | Proprietary Fees | \$2,275 | \$2,860 | \$2,850 | \$2,850 | \$0 |
| TOTAL REVENUE | | \$5,329 | \$5,861 | \$5,621 | \$5,631 | \$10 |
| EXPENDITURES | | | | | | |
| | Salary | \$3,833 | \$3,792 | \$4,043 | \$4,043 | \$0 |
| | Overtime Salary | 0 | 0 | 0 | 0 | \$0 |
| | Fringe | \$942 | \$988 | \$1,024 | \$1,024 | \$0 |
| | Overtime Fringe | 0 | 0 | 0 | 0 | \$0 |
| | Other Operating | \$531 | \$407 | \$531 | \$541 | \$10 |
| | Capital | \$23 | \$0 | \$23 | \$23 | \$0 |
| TOTAL EXPENDITURES | | \$5,329 | \$5,187 | \$5,621 | \$5,631 | \$10 |
| REVENUE MINUS EXPENDITURES | | \$0 | \$674 | \$0 | \$0 | \$0 |

Mayor's Proposed Reductions
None

OCA Proposed Addition
Background checks-Advisory
Board Appointees from
Non-Departmental Reserves \$10