



**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: August 25, 2010

SUBJECT: FY 10-11 Budget Workshop Preliminary Recommendations

In accordance with Miami-Dade County Ordinance 08-08, the Office of the Commission Auditor offers a list of preliminary recommendations to address the budget deficit estimated at more than \$400 million. Although I believe the Mayor's budget proposal does provide many sound strategies to eliminate the deficit, attached are some options for the Board to consider.

Attachment

c: Honorable Carlos Alvarez, Mayor
George M. Burgess, County Manager
R.A. Cuevas, Jr. County Attorney
Jennifer Glazer-Moon, Special Assistant/OSBM Director
Carter Hammer, Finance Director
Diane Collins, Acting Division Chief, Clerk of the Board Division

OFFICE OF THE COMMISSION AUDITOR (OCA)
PRELIMINARY RECOMMENDATIONS TO CLOSE BUDGET GAP - FY 10-11
 \$ IN MILLIONS

***MAYOR'S PRELIMINARY BUDGET GAP REDUCTION**

SERVICE	REDUCTION
Expenditure Projections Update Resulting in Carryover	\$ (9,250)
Liability Trust Fund Transfers	\$ (12,023)
Overall Expenditure Reductions in General Fund	\$ (186,743)
Increase in Countywide Millage (Additional Revenues)	\$ (177,676)
Water Utility Transfer	\$ (25,133)
Contribution to Emergency Contingency Reserve	\$ (18,818)
Use of Fire Emergency Contingency Reserve and other	\$ (21,321)
Reserve for Future Services	\$ 6,811
Total Reduction	\$ (444,153)

* As provided by OSBM

OFFICE OF THE COMMISSION AUDITOR PRELIMINARY RECOMMENDATIONS

REVENUE/EXPENDITURE SOURCE	REALLOCATION	DESCRIPTION
Emergency Contingency Reserve	\$ (13,818)	Implement temporary delay to 7% reserve requirement by 2012 due to economic conditions-4.26% to 5% instead of 6.45%. (\$18.818 million transfer from proprietary departments) - (\$5 million) = \$13.818 million
Reserve for Future Services	\$ (6,811)	Utilize reserve to return County services
Corrections and Rehabilitation	\$ (1,561)	Eliminate new non-operating reserve for unexpected General Fund expenses
Police	\$ (578)	Delay police trainee class from July 2011 until October 2011
Police	\$ (12,538)	Eliminate excess liability fund transfer
Building, Neighborhood, and Code Compliance	\$ (2,000)	Eliminate UMSA General Fund loan to BNCC to pay back in three years
Overtime	\$ (2,461)	Reduce to FY 09-10 projection levels GF funded departments (BNCC, Consumer Services, Corrections, ETSD, Fire, GSA, GIC, Judicial Administration, Office of the Clerk, Property Appraiser, Park and Recreation, Public Works)[SEE ATTACHMENT 2]
Pari-Mutual Revenue	\$ (1,500)	Amend R-529-08 to allow current year revenue from the trust fund to be allocated to operating funds
Tourist Development Tax	\$ (50)	Add interest earnings, not posted in Proposed Ordinance, to the fund (\$50,000 earned in FY 09)
Convention Development Tax	\$ (450)	Add interest earnings, not posted in Proposed Ordinance, to the fund (\$450,000 earned in FY 09)
Convention Development Tax	\$ (1,916)	Delay implementation of PACT educational and outreach activities
Capital LOGT	\$ (560)	Add interest earnings, not posted in Proposed Ordinance, to the fund (\$750,000 earned in FY 09)-reallocate GF-COR funding for tree purchase (part of \$1 million allocation)
Total Additional Gap Reductions	\$ (44,243)	

**Review of Departments Overtime Salary and Overtime Fringes
From FY 05-06 Actual Through to FY 10-11 Proposed**

Department	Overtime	FY 2009-10 Budget	FY 2009-10 Projection	FY 2010-11 Proposed	Prop. FY 2011 - Proj. FY 2010 \$ change
Building, Neighborhood and Code Compliance	Overtime Fringe	\$44	\$0	\$28	\$28
Building, Neighborhood and Code Compliance	Overtime Salary	\$240	\$140	\$161	\$21
Consumer Services	Overtime Fringe	\$3	\$3	\$5	\$2
Consumer Services	Overtime Salary	\$19	\$32	\$32	\$0
Corrections and Rehabilitation	Overtime Salary	\$17,273	\$13,625	\$13,714	\$89
Enterprise Technology Services	Overtime Salary	\$1,630	\$744	\$1,335	\$591
Enterprise Technology Services	Overtime Fringe	\$291	\$135	\$247	\$112
Fire Rescue	Overtime Salary	\$18,654	\$13,177	\$14,115	\$938
Fire Rescue	Overtime Fringe	\$4,275	\$3,030	\$3,247	\$217
General Services Administration	Overtime Fringe	\$531	\$420	\$606	\$186
Government Information Center	Overtime Salary	\$78	\$77	\$85	\$8
Government Information Center	Overtime Fringe	\$13	\$14	\$15	\$1
Judicial Administration	Overtime Salary	\$0	\$28	\$30	\$2
Judicial Administration	Overtime Fringe	\$0	\$5	\$10	\$5
Office of the Clerk	Overtime Salary	\$65	\$35	\$51	\$16
Office of the Clerk	Overtime Fringe	\$22	\$11	\$19	\$8
Office of the Property Appraiser	Overtime Salary	\$0	\$0	\$30	\$30
Office of the Property Appraiser	Overtime Fringe	\$0	\$0	\$0	\$0
Park and Recreation	Overtime Fringe	\$299	\$57	\$130	\$73
Public Works	Overtime Salary	\$967	\$650	\$784	\$134
Public Works	Overtime Fringe	\$0	\$0	\$0	\$0
TOTAL		\$44,404	\$32,183	\$34,644	\$2,461