



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

M E M O R A N D U M

TO: Honorable Jean Monestime, Chairman
and Members, Board of County Commissioners

FROM: Neil R. Singh
Acting Commission Auditor

A handwritten signature in blue ink, appearing to read "Neil R. Singh", is written over the name and title in the "FROM" field.

DATE: August 24, 2016

SUBJECT: Fiscal Year 2016-2017 Proposed Budget

To assist the Board of County Commissioners at the upcoming budget hearings, the Office of the Commission Auditor has prepared the attached reports with preliminary observations and information for the Miami-Dade County FY2016-17 Proposed Budget.

Attachment 1- Temporary Staff
Attachment 2- Non-Departmental Expenditures

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

c: Honorable Carlos Gimenez, Mayor
Abigail Price-Williams, County Attorney
Edward Marquez, Deputy Mayor
Jennifer Moon, Director, Office of Management & Budget
Christopher Agrippa, Division Chief, Clerk of the Board

TEMPORARY STAFF

	Department Name	FY 2015-16 Adopted Budget	FY 2015-16 Forecast Expenditures	FY 2016-17 Proposed Budget
1	Animal Services	\$580,000	\$1,585,000	\$337,000
2	Audit and Management Services	\$0	\$0	\$0
3	Aviation	\$206,000	\$200,000	\$191,000
4	Communications	\$85,000	\$213,000	\$155,000
5	Community Action and Human Services	\$2,805,000	\$3,547,000	\$2,818,000
6	Corrections and Rehabilitation	\$0	\$35,000	\$0
7	Cultural Affairs	\$0	\$50,000	\$0
8	Elections	\$10,359,000	\$10,038,000	\$5,617,000
9	Finance	\$468,000	\$751,000	\$310,000
10	Fire Rescue	\$752,000	\$758,000	\$749,000
11	Human Resources	\$232,500	\$233,000	\$20,000
12	Information Technology	\$1,946,000	\$1,864,000	\$1,861,000
13	Internal Services	\$1,159,000	\$1,213,000	\$1,035,000
14	Juvenile Services	\$0	\$0	\$0
15	Library	\$300,000	\$228,000	\$100,000
16	Management and Budget	\$0	\$7,000	\$0
17	Medical Examiner	\$48,000	\$18,000	\$48,000
18	Parks, Recreation and Open Spaces	\$3,000	\$318,000	\$269,000
19	Police	\$117,000	\$112,000	\$108,000
20	Public Housing and Community Development	\$1,570,000	\$1,360,000	\$1,565,000
21	Regulatory and Economic Resources	\$232,000	\$369,000	\$421,000
22	Seaport	\$45,000	\$52,000	\$95,000
23	Solid Waste Management	\$1,201,000	\$1,698,000	\$737,000
24	Transportation and Public Works	\$197,000	\$295,000	\$362,000
25	Water and Sewer	\$1,379,000	\$2,100,000	\$3,320,000
	TOTAL	\$23,684,500	\$27,044,000	\$20,118,000

Sources: FY 16-17 Proposed Budget and Multi-Year Capital Plan and BAT Appropriations Reports

NON-DEPARTMENTAL EXPENDITURES
By Strategic Area
(in thousands of dollars)

Strategic Area	FY2015-16 Adopted Budget		FY2016-17 Proposed Budget		COUNTYWIDE Variance	UMSA Variance
	COUNTYWIDE	UMSA	COUNTYWIDE	UMSA		
PUBLIC SAFETY						
Transfer to State Department of Juvenile Justice	4,405	-	4,805	-	400	-
Court Care Program - YMCA	270	-	270	-	-	-
Public Safety Community-Based Organizations	1,335	-	1,335	-	-	-
Youth and Family Intervention Initiative	-	-	1,433	-	1,433	-
DUI Toxicology Contract	982	-	985	-	3	-
Sub-total	6,992	-	8,828	-	1,836	-
RECREATION AND CULTURE						
Miami Marathon	25	-	25	-	-	-
Orange Bowl Committee	350	-	100	-	(250)	-
Sub-total	375	-	125	-	(250)	-
NEIGHBORHOOD AND INFRASTRUCTURE						
South Florida Regional Planning Council	323	114	470	-	147	(114)
Comprehensive Planning Assessment	100	-	100	-	-	-
WASD Loan Repayment	5,000	-	5,000	-	-	-
Sub-total	5,423	114	5,570	-	147	(114)
HEALTH AND HUMAN SERVICES						
Medicaid	59,464	-	60,635	-	1,171	-
Medicaid Reimbursement from Public Health Trust	(33,841)	-	(30,000)	-	(3,841)	-
Public Guardianship	2,428	-	2,428	-	-	-
Inmate Medical	1,300	-	1,300	-	-	-
Health Council of South Florida	33	-	33	-	-	-
Child Protection Team (University of Miami)	133	42	175	-	42	(42)
Child Care Center Trust	30	-	30	-	-	-
5000 Role Models of Excellence Project	100	-	-	-	(100)	-
Alliance for Aging	220	-	220	-	-	-
Aging Initiative	-	-	50	-	50	-
Farm Share, Inc.	660	-	660	-	-	-
Sub-total	30,527	42	35,531	-	(2,678)	(42)
ECONOMIC DEVELOPMENT						
Tax Increment Financing	36,444	398	44,498	505	8,054	107
South Pointe Interlocal Payment	4,471	-	11,068	-	6,597	-
CDBG Repayment	1,000	-	1,000	-	-	-
Jungle Island Debt Service	150	-	-	-	(150)	-
Sub-total	42,065	398	56,566	505	14,501	107
GENERAL GOVERNMENT						
Accidental Death Insurance	185	65	111	39	(74)	(26)
Activation Reserve	150	-	150	-	-	-
Community-Based Organizations	15,008	-	16,002	-	994	-
Community Redevelopment Agency and Other Studies	468	-	468	-	-	-
Contingency Reserve	2,336	2,664	5,000	-	2,664	(2,664)
Employee Advertisements	148	-	148	-	-	-
Employee Awards	200	70	200	70	-	-
Employee Background Checks	37	13	37	13	-	-
Employ Miami-Dade Program (NANA and Haitian Neighborhood Center Sant La)	500	-	500	-	-	-
Employee Physicals	481	169	555	195	74	26
Employee Recognition Fund	274	60	-	-	(274)	(60)
Employee Training and Development	163	260	313	110	150	(150)
Employee Advertisements	-	52	-	52	-	-
External Audits	1,300	-	1,300	-	-	-
Emergency Contingency Reserve	5,000	-	-	-	(5,000)	-
Future Services Reserve	217	-	1,000	250	783	250
General Publicity	74	26	74	26	-	-
Grant Match Reserve	835	-	1,318	-	483	-
In-Kind Reserve	150	-	150	-	-	-
Interpreter Services	15	5	15	5	-	-

NON-DEPARTMENTAL EXPENDITURES
By Strategic Area
(in thousands of dollars)

Strategic Area	FY2015-16 Adopted Budget		FY2016-17 Proposed Budget		COUNTYWIDE Variance	UMSA Variance
	COUNTYWIDE	UMSA	COUNTYWIDE	UMSA		
Judgement and Losses	-	-	1,100	-	1,100	-
Long Term Disability Insurance	1,036	364	1,036	364	-	-
Management Consulting	222	78	222	78	-	-
Memberships in Local, State, and National Organizations	311	109	311	109	-	-
Miscellaneous Operating	221	80	222	78	1	(2)
Mom and Pop Business Grants	800	244	1,044	-	244	(244)
Outside Legal Services	781	382	861	302	80	(80)
Outside Printing	74	26	74	26	-	-
Prior Year Encumbrances	1,554	546	1,554	546	-	-
Promotional Items	44	16	44	16	-	-
Property Damage Insurance	2,590	910	2,590	910	-	-
Public Campaign Financing	73	26	74	26	1	-
Quality Neighborhood Improvement Bond Program Debt	310	11,009	310	11,009	-	-
Radio Public Information Program	110	39	110	39	-	-
Save Our Seniors Homeowners Relief Fund	2,263	837	2,790	310	527	(527)
Safety and Security Reserve	-	-	2,000	-	2,000	-
Summer Youth Employment Program	1,000	-	1,000	-	-	-
Tax Equalization Reserve	1,752	748	2,250	250	498	(498)
Wage Adjustment, FRS, Separation, and Energy Reserve	1,840	11,160	2,092	7,734	252	(3,426)
Sub-total	42,522	29,958	47,025	22,557	4,503	(7,401)
TOTAL	127,904	30,512	153,646	23,062	18,059	(7,450)

Sources: FY2016-17 Proposed Budget and Multi-Year Capital Plan, Volume 1, Pages 134-136
FY2015-16 Adopted Budget and Multi-Year Capital Plan, Volume 1, Pages 284-287