


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

**MEMORANDUM**

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

**FROM:** Charles Anderson  
Commission Auditor 

**DATE:** June 3, 2009

**SUBJECT: Revenue Estimating Conference Report**

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On May 15, 2009, the Office of Strategic Business Management (OSBM), the Finance Department and the Office of the Commission Auditor (OCA) held a second Revenue Estimating Conference (REC) to discuss the current fiscal year revenue streams, in addition to projections for FY 09-10.

Attached, OCA has prepared a revenue report containing the budget information utilized for your review. The first two columns of our report display page numbers that correspond to page numbers from the revenue estimating conference information included in the County Manager's Memo titled "Response to Budget Information Request", dated May 21, 2009. The final two columns of the report show the variances, in both dollars and percentages, from FY 08-09 Projections to FY 09-10 Budget Projections from REC-2. To highlight a few issues:

- For FY 08-09, OSBM estimates utilizing \$71 million in carryover for year-end amendment requirements (MDPD, Elections, Clerk of the Court, and other departments plus revenue shortage); therefore leaving only \$15 million in carryover for FY 09-10.
- Tourist tax revenue decreased by 5%.
- For FY 09-10, proprietary budgets indicate revenue decreases in REC-2 projections that could necessitate staffing adjustments in the following departments:
  - Building Permits down by 2.37%
  - Community Action Agency Grants down by 11.89%
  - Transit/OCITT- Charter County Transit System Surtax down by 4.05%
  - PHT Public Hospital Sales Surtax down by 4.05%

Honorable Dennis C. Moss, Chairman  
and Members, Board of County Commissioners

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- Solid Waste Management Collection Fees and Charges down by 5.36%
- Solid Waste Management Disposal Fees and Charges down by 5.58%
- Solid Waste Management Recovery Energy Sales down by 5.61%
- Solid Waste Management Collection Fees and Charges down by 5.36%

Conditions may change over the next few months. The information utilized by OSBM as a basis from which to establish revenue projections is preliminary. It is OCA's intention to report to the Board of County Commission any changes in revenue projections as more information becomes available.

Special thanks to OSBM for the information provided and their cooperation. Please contact me with any questions you may have concerning the attached reports or if additional information is required.

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, Director, Finance Department  
Diane Collins, Assistant Director, Clerk of the Board Division  
Jess McCarty, County Attorney's Office

REVENUE ESTIMATING CONFERENCE TWO  
As Presented by OSBM on May 15, 2009

Page # (REC-1)	Page # (REC-2)	Revenue Item	FY 08-09 Projections REC-1 (\$000)	FY 08-09 Projections REC-2 (\$000)	FY 09-10 Budget Projections REC-1 (\$000)	FY 09-10 Budget Projections REC-2 (\$000)	Variance FY 09-10 Budget Projections to FY 08-09 Projections REC-2 (\$000)	Variance FY 09-10 Budget Projections to FY 08-09 Projections REC-2 (\$000)
1		Countywide (CW) Ad Valorem	\$1,125,221	\$1,125,221	\$1,138,185	\$1,138,185	\$12,964	1.15%
3		UMSA Ad Valorem	\$146,240	\$146,240	\$149,487	\$149,487	\$3,247	2.22%
5		Library Ad Valorem	\$81,011	\$81,011	\$81,910	\$81,910	\$899	1.11%
7		Fire Ad Valorem	\$308,386	\$308,386	\$314,284	\$314,284	\$5,898	1.91%
9		Communications Service Tax	\$45,672	\$45,672	\$43,790	\$43,790	(\$1,882)	-4.12%
11		Franchise Fees (FPL)	\$51,799	\$51,799	\$52,576	\$52,576	\$777	1.50%
13		Local Govt Half-Cent Sales Tax Program	\$118,800	\$118,800	\$114,553	\$114,553	(\$4,247)	-3.57%
15		Local Option Gas Tax	\$42,384	\$42,384	\$40,668	\$40,668	(\$1,716)	-4.05%
17		Ninth Cent Gas Tax	\$10,880	\$10,880	\$10,428	\$10,439	(\$441)	-4.05%
19		State Gas Tax	\$12,732	\$12,642	\$12,230	\$12,130	(\$512)	-4.05%
21		Utility Tax	\$69,296	\$69,296	\$66,819	\$66,819	(\$2,477)	-3.57%
23		Convention Development Tax (CDT)	\$43,946	\$38,512	\$41,749	\$36,586	(\$1,926)	-5.00%
25		Professional Sports Facilities Franchise Tax	\$7,532	\$7,267	\$7,155	\$6,904	(\$363)	-5.00%
27		Tourist Development Tax (TDT)	\$15,065	\$13,824	\$14,312	\$13,133	(\$691)	-5.00%
29		Tourist Development Surtax - Food & Beverages	\$4,813	\$4,644	\$4,572	\$4,412	(\$232)	-5.00%
31		Administrative Reimbursement	\$46,606	\$46,606	\$49,716	\$49,716	\$3,110	6.67%
33		Carryover (General Fund 010 only)	\$86,131	\$86,131	\$15,000	\$15,000	(\$71,131)	-82.58%
35		Interest	\$4,706	\$4,706	\$4,500	\$4,500	(\$206)	-4.38%
37		County Revenue Sharing	\$30,318	\$30,318	\$28,760	\$28,760	(\$1,558)	-5.14%
39		Municipal Revenue Sharing Program	\$48,210	\$48,210	\$48,210	\$48,210	\$0	0.00%
41		ADA Act Coordination Fines	\$305	\$305	\$271	\$271	(\$34)	-11.15%
43		Animal Services Code Violation Fines	\$1,231	\$1,260	\$1,501	\$1,250	(\$10)	-0.79%
45		Animal Services Fees	\$5,072	\$6,115	\$5,260	\$5,823	(\$292)	-4.78%
47		Aviation Commercial Ops	\$178,578	\$178,578	\$174,633	\$174,633	(\$3,945)	-2.21%
49		Aviation Fees & Charges	\$247,357	\$247,357	\$314,528	\$314,528	\$67,171	27.16%
51		Aviation Rentals	\$104,266	\$104,266	\$101,503	\$101,503	(\$2,763)	-2.65%
53		Building Permitting Trades Fees	\$21,773	\$21,629	\$20,696	\$21,117	(\$512)	-2.37%
55		BCCO Contractor Renewals	\$781	\$781	\$1,100	\$1,100	\$319	40.85%
57		BCCO Contractor Certificates/Exams	\$715	\$715	\$785	\$785	\$70	9.79%
59		BCCO Product Approval Revenue	\$3,020	\$3,020	\$2,600	\$2,600	(\$420)	-13.91%
61		BCCO Surcharge	\$2,300	\$2,300	\$2,101	\$2,100	(\$200)	-8.70%
63		BCCO Other Fees (& Interest)	\$925	\$925	\$411	\$411	(\$514)	-55.57%
65		CAA Grants	\$71,856	\$74,977	\$68,718	\$66,062	(\$8,915)	-11.89%
67		OCED Grants HOME	\$6,291	\$6,291	\$5,977	\$5,977	(\$314)	-4.99%

REVENUE ESTIMATING CONFERENCE TWO  
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69		OCED Federal Community Development Block Grants	\$17,621	\$17,621	\$16,740	\$16,740	(\$881)	-5.00%
71	23	OCED Emergency Shelter Grant	\$788	\$788	\$748	\$749	(\$39)	-4.95%
73		OCED/MMAP Documentary Stamp Surtax	\$8,000	\$8,000	\$10,000	\$10,000	\$2,000	25.00%
75	25	OCED State Grants - State Housing Initiative Program	\$7,082	\$7,062	\$7,082	\$8,397	\$1,335	18.90%
77		Transit/OCITT Charter County Transit System Surtax	\$176,896	\$176,896	\$169,732	\$169,732	(\$7,164)	-4.05%
79		Office of the Clerk Fees and Charges	\$12,000	\$12,000	\$12,500	\$12,500	\$500	4.17%
81		CSD Fees and Charges	\$7,496	\$7,486	\$6,620	\$6,620	(\$876)	-11.69%
83		CSD Code Fines/Lien Collections	\$744	\$744	\$667	\$667	(\$77)	-10.35%
85		DERM Grants	\$6,177	\$6,177	\$6,043	\$6,043	(\$134)	-2.17%
87		DERM Operating Permit Fees	\$6,500	\$6,500	\$6,246	\$6,246	(\$254)	-3.91%
89		DERM Plan Review Fees	\$6,950	\$6,950	\$6,794	\$6,794	(\$156)	-2.24%
91		DERM Utility Service Fee	\$21,391	\$21,394	\$21,250	\$21,250	(\$144)	-0.67%
93		DERM Stormwater Utility	\$32,638	\$32,638	\$32,965	\$32,965	\$327	1.00%
95		Finance Auto Tag Fees	\$11,103	\$11,103	\$11,601	\$11,601	\$498	4.49%
97		Finance Ad Valorem Fees	\$25,125	\$25,125	\$22,509	\$22,509	(\$2,616)	-10.41%
99		Finance Tourist Tax Fees	\$2,452	\$2,452	\$2,330	\$2,330	(\$122)	-4.98%
101		Finance Credit and Collections	\$2,244	\$2,244	\$1,022	\$1,022	(\$1,222)	-54.46%
103		Finance Local Business Tax Receipts	\$8,145	\$8,145	\$8,236	\$8,236	\$91	1.12%
105		Fire Rescue Transport Fees	\$20,000	\$20,000	\$24,000	\$24,000	\$4,000	20.00%
107		Government Information Center (old Team Metro)	\$40	\$40	\$40	\$40	\$0	0.00%
109		Housing Federal Grants - Capital Fund Program	\$2,949	\$2,949	\$7,370	\$7,370	\$4,421	149.92%
111		Housing Federal Grants - Operating Fund	\$34,686	\$34,686	\$34,711	\$34,711	\$25	0.07%
113		Housing Federal Grants - Housing Assistance Paymt	\$159,121	\$159,121	\$161,252	\$161,252	\$2,131	1.34%
115		Housing Federal Grants - Section 8 Admin Fee	\$15,801	\$15,801	\$15,689	\$15,689	(\$112)	-0.71%
117	27	Homeless Trust Food and Beverage Tax for	\$14,707	\$13,699	\$13,972	\$13,014	(\$685)	-5.00%
119	29	Human Services Grants	\$169,371	\$169,551	\$169,147	\$169,145	(\$406)	-0.24%
121		Technology Recording Fee	\$2,300	\$2,300	\$2,400	\$2,400	\$100	4.35%
123		Neighborhood Compliance Fines/Liens (old Team Metro)	\$3,905	\$3,905	\$3,910	\$3,910	\$5	0.13%
125		Park and Recreation Golf Courses	\$8,648	\$8,648	\$8,740	\$8,740	\$92	1.06%

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127		Park and Recreation Marinas	\$7,878	\$7,878	\$8,138	\$8,138	\$260	3.30%
129		Park and Recreation Metrozoo Fees/Charges	\$7,763	\$7,763	\$8,028	\$8,028	\$265	3.41%
131	31	Planning Revenue	\$1,007	\$1,004	\$769	\$774	(\$230)	-22.91%
133	33	Zoning Revenue	\$7,329	\$6,942	\$7,298	\$7,773	\$831	11.97%
135		P&Z Impact Fee	\$779	\$779	\$736	\$736	(\$43)	-5.52%
137		Police/ETSD 911 Fees	\$14,600	\$14,600	\$14,961	\$14,961	\$361	2.47%
139		Police Parking Surcharge	\$1,800	\$1,800	\$1,885	\$1,885	\$85	4.72%
141		Police Sheriff Fees	\$4,831	\$4,831	\$4,891	\$4,891	\$60	1.24%
143	35	Procurement Mgmt Universal Access Program (UAP)	\$9,700	\$9,700	\$8,592	\$9,547	(\$153)	-1.58%
145		PHT Public Hospital Sales Surtax	\$176,896	\$176,896	\$169,732	\$169,732	(\$7,164)	-4.05%
147		PWD Causeway Toll	\$8,808	\$8,808	\$8,906	\$8,906	\$98	1.11%
149		PWD Construction/Plat Fees	\$1,600	\$1,600	\$1,600	\$1,600	\$0	0.00%
151		PWD Special Taxing District	\$23,964	\$23,964	\$23,964	\$23,964	\$0	0.00%
153		Seaport Cargo	\$23,284	\$23,284	\$24,070	\$24,070	\$786	3.38%
155	37	Seaport Cruise	\$37,827	\$37,827	\$39,621	\$42,656	\$4,829	12.77%
157	39	SWM Collection Fees and Charges	\$144,207	\$144,009	\$136,332	\$136,294	(\$7,715)	-5.36%
157	39	SWM Disposal Fees and Charges	\$120,047	\$113,719	\$116,415	\$107,378	(\$6,341)	-5.58%
159		SWM Resource Recovery Hours	\$30,682	\$30,682	\$29,918	\$29,918	(\$764)	-2.49%
161	41	SWM Resource Recovery Energy Sales	\$18,849	\$18,716	\$18,426	\$17,666	(\$1,050)	-5.61%
163		Transit Fares	\$108,471	\$108,471	\$113,013	\$113,013	\$4,542	4.19%
165	43	WASD Wastewater	\$245,170	\$239,066	\$254,627	\$254,627	\$15,561	6.51%
165	43	WASD Water	\$208,186	\$208,186	\$214,161	\$214,161	\$5,975	2.87%
			\$4,932,776	\$4,915,628	\$4,929,387	\$4,915,612	(\$16)	0.00%

# BOARD OF COUNTY COMMISSIONERS SIGN-IN SHEET

Revenue Estimating Conference Report 2<sup>nd</sup> Quarter  
 JUNE 3, 2009 2 copies

COMMISSIONER:	PRINT	RECEIVED BY:	SIGN	DATE/ TIME:
Commissioner Barbara J. Jordan		<i>CG</i> Gimenez	<i>CG</i>	6/3 1:26pm
Commissioner Dorria D. Rolle		<i>AH</i>		6/3 1:25pm
Commissioner Audrey M. Edmonson		<i>AF</i>		6/3 1:24
Commissioner Sally A. Heyman		<i>Maria T</i>		6/3/09 1:20
Commissioner Bruno A. Barreiro		<i>Machum D</i>		6/3/09 1:20
Commissioner Rebecca Sosa		<i>RS</i>		6/3/09 1:20
Commissioner Carlos A. Gimenez		<i>Machum D</i>		6/3/09 1:20
Commissioner Katy Sorenson		<i>Shirley S. Davis</i>		6/3/09 1:20
CHAIRMAN Dennis C. Moss		<i>Ashley Johnson</i>		6/3/09 1:19 pm

Commissioner Javier D. Souto	<i>Ela Pabre</i>			
Commissioner Joe A. Martinez	<i>Ela P. Abreu</i>		<i>6/3/09</i>	<i>1:47</i>
Vice Chairman Jose A. "Pepe" Diaz	<i>Ela P. Abreu</i>	<del><i>E/A P. Abreu</i></del>		
Commissioner Natacha Seijas	<i>Pepe</i>	<i>U Pregon</i>		<i>6/3/09 1:35</i>
Honorable Carlos Alvarez, Mayor	<i>George</i>	<i>ITVone</i>	<i>6/3/09</i>	<i>X2</i>
George Burgess, County Manager	<i>George</i>	<i>Elvira</i>		<i>6/3/07 1:50</i>
Robert A. Cuevas Jr., County Attorney	<i>Woodley</i>	<i>S. Woodley</i>		<i>6/3/09 1:55pm</i>
Jennifer Glazer Moon, OSBM Director	<i>Danbar</i>	<i>6/3/09 @ 2pm</i>		
Carter Hammer, Director of Finance	<i>J. Schmidt</i>	<i>J. Schmidt</i>		<i>6/3/09</i>
Diane Collins, Asst. Director, Clerk of the Board	<i>Slivers</i>	<i>6/3/09 Slivers</i>		
Jess McCarty, County Attorney's Office	<i>Woodley</i>	<i>S. Woodley</i>		<i>6/3/09 1:55pm</i>

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