

Memorandum

MIAMI-DADE
COUNTY

Date: January 10, 2008

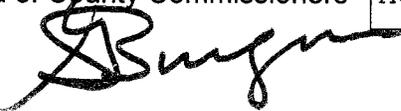
To: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

From: George M. Burgess
County Manager

Subject: Ordinance Related to Procedures to be followed in the Preparation and Adoption of
the County's Annual Budget

Supplement to

Agenda Item No. 7(C)



The development and approval of the FY 2007-08 Budget was challenging for all involved. While the process was most impacted by the actions taken by the State Legislature, both because of the fiscal impact and because of the delays caused by the Special Session, the change in governmental structure also affected budget development. While the actual process was virtually identical to prior years and information was provided to all stakeholders in the same methods as in previous years, a need for additional scrutiny on the part of the Commission Auditor was conveyed. A number of proposals for adjustment to the budget development process have been discussed. While I understand the Board's trepidation, not necessarily with current staff but with the future, I assert that the most effective way to address Board concerns is to continue having the Administration develop the Proposed Budget, working closely with the Commission Auditor as we have in the past, and having the Board provide specific direction to the Commission Auditor on particular areas for more intensive analysis. As long as we continue to support a transparent process as we have, the Board may be assured that the budget that is finally adopted addresses the needs of our community.

The ordinance proposed, while commendable in its intent to delineate the role and duties of the Commission Auditor through the budget process, has several flaws. First, it indicates that the Commission Auditor should commence an in depth review and analysis of the budget once it is presented by the County Manager. While that is fine, it is essential that the Commission Auditor work with OSBM as is has in the past prior to release the Proposed Budget. The budget is very complex and, as we have in the past, staff should continue to work with the Commission Auditor throughout the development process so that he and his staff have as much information and familiarity with the issues for each activity as possible. I am also concerned with the roles laid out for the Commission Auditor as relates to the information provided to the Commission for the public budget hearings. It is critical that the Administration prepare and submit the "change memos" presented to the Board at the budget hearings. These items are both technical in nature and of significance from a budget policy perspective. They require intimate knowledge of the entire budget and our service delivery systems. It is important that the staff most qualified to produce these documents be responsible for them.

I must also point out that the second section of the ordinance delineates that which is already in practice. The Commission Auditor and his staff, as well as Commission staff, have access to all financial, data, and reporting systems of the County. As we have discussed before, staff spends considerable time sharing information with the Commission Auditor and his staff to facilitate their analysis of the budget and other information. As professionals, we never "knowingly omit significant facts when presenting requested information" and it sincerely bothers me that any member of the Board would think it necessary to codify this requirement. We will continue to provide information and assistance to the Commission Auditor, transmitting information through OSBM to ensure that questions are answered in both a timely and accurate way. The most important point we must all eventually believe and agree to is that we must work together as a team, trust each other, and recognize that we

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share a basic common responsibility – to serve our community in the most efficient, effective and equitable manner possible. The budget is key to that. It is a team effort.



Jennifer Glazer-Moon, Director
Office of Strategic Business Management

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