



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

**M E M O R A N D U M**

**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

**FROM:** Charles Anderson  
Commission Auditor

**DATE:** May 11, 2012

**SUBJECT: FY 2011-12 Mid-Year Supplemental Budget Report**

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In accordance with Resolution No. 195-05, we have reviewed the Mayor's FY 2011-12 Mid-Year Supplemental Budget report. In anticipation of the May 15, 2012, BCC Agenda Item 5(E), we offer general comments for your consideration, as well as, observations on specific supplemental budget items.

**Background**

As indicated in the Mayor's March 7, 2012 memorandum, appropriation schedules and the table(s) of organization will be adjusted to reflect the merger of the Permitting, Environmental and Regulatory Affairs (PERA) and the Sustainability, Planning and Economic Enhancement Departments (SPEE) into the Regulatory and Economic Resources (RER) Department.

Observation:

The line item budget for RER's Non-Operating Expenditures on page 29 of this item inadvertently omitted SPEE's \$309,000 (Transfers) and \$1.730 million (Reserve Fund). The Non-Operating Expenditure total should be increased by \$2.039 million from \$78.608 million to \$80.647 million. *The aforementioned scrivener's errors were subsequently corrected in the supplement to Agenda Item 5(E).*

**General Fund**

The General Fund requires a supplemental budget of \$1.052 million. This allocation is funded by higher than anticipated carryover and will be allocated to the respective offices and/or divisions of the Board of County Commissioners (BCC).

Observation:

The General Fund carryover of \$1.052 million, as provided by the Office of Management and Budget (OMB), for the respective offices and/or divisions under the BCC is distributed as follows:

<u>Office</u>	<u>Carryover</u>
District 2	\$ 54,000
District 7	\$ 62,000
District 8	\$ 62,000
District 13	\$ 32,000
Office of the Chair	\$186,000
Protocol	\$ 36,000
Media	\$ 48,000
Commission Auditor	\$150,000
Community Advocacy	\$ 43,000
Intergovernmental Affairs	\$267,000
Support Staff	<u>\$112,000</u>
	<b>\$1,052,000</b>

OMB indicated that the differences in carryover identified by OCA are due to incorrect budget entries in FAMIS for a number of offices and/or divisions under the BCC. In addition, the amounts for the district offices shown, represent a two-year allocation of \$62,000 for capital carryover for office furniture for new Commissioners.

### **GASB Fund Re-designation**

Special revenue funds were re-classified to general fund type revenues as a result of Governmental Accounting Standards Board (GASB) changes. This includes revenues in Medical Examiner, Parks, Recreation and Open Spaces, and RER Department.

#### Observation:

Reclassification from special revenue funds to General Fund types has been reflected in the County's financial system (FAMIS). GASB Fund Re-designation for RER Department, Countywide and UMSA General Fund Expenditures (pages 43-44) total \$5.167 million; however, the ordinance schedule (pages 45-49) total is \$5.085 million. *The aforementioned scrivener's errors were subsequently corrected in the supplement to Agenda Item 5(E).*

### **Adjustments Due to Reorganization**

#### **Internal Services**

The Internal Services Department requests a supplemental budget of \$7.009 million (Fund GF 050, Sub fund Various) to accurately reflect the General Fund subsidy transfer to the Human Resources section that was inadvertently omitted from the adopted budget ordinance schedule.

#### Observation:

The new ordinance schedule in the item appears to reflect expenditure authority of \$302 million twice (page 48 of the item). In addition, (Fund GF 050, Various Subfunds), the number for Previously Recorded Revenues reflects a transposition of numbers and should read \$295,212,000 (page 48 of the item). *The aforementioned scrivener's errors were subsequently corrected in the supplement to Agenda Item 5(E).*

## **New Revenues**

### **Library**

The Library Department (SL 090, Subfund 091) requires a supplemental budget of \$1.4 million as a result of additional grant funding received from the State for operational support at the various library branches.

#### Observation:

Revenues of \$1,493,757 for this Library grant is reflected in FAMIS.

### **Vizcaya Museum and Gardens**

Vizcaya Museum and Gardens (Vizcaya) (Fund EV 450, Subfund 001, Project EV0003) requires a supplemental budget of \$12,000 as a result of additional grant funding received for the purchase of audio visual equipment (\$7,000 from the Cultural Affairs Capital Grant Program), and \$5,000 for the planting of trees in the Vizcaya Village, from the Urban Forestry grant program of the Florida Department of Agriculture and Consumer Services.

In addition, Vizcaya (Fund EV450, Subfund 002, Project EV0002) requires a supplemental budget of \$211,000 comprised of additional grant funding received for the restoration of the Orchidarium (\$150,000 from the David A. Klein Foundation), for the South Canal restoration project (\$20,000 from the Coastal Partnership Initiative grant program, Florida Department of Environmental Protection), and the North Shore restoration project (\$41,000 from the Florida Inland Navigational District).

#### Observation:

Grant funds have been received per the Department; however, the amounts are not yet reflected in FAMIS. The Department will load the funding subsequent to the approval of this item.

## **Rates and Charges**

The Aviation Department's adopted budget included General Aviation rental rates and charges adjustments. The Cultural Affairs budget included revenues associated with the South Miami-Dade Cultural Arts Center, as well as, other cultural facilities. However, the actual schedules reflecting the changes were omitted from the ordinance attachments.

#### Observation:

The Cultural Affairs Department did not project or include revenues from fees and charges in the Adopted Budget Ordinance associated with the operation of South Miami-Dade Cultural Arts Center.

Special thanks to OMB for all their cooperation and assistance.

C: Honorable Carlos Gimenez, Mayor  
R. A. Cuevas, Jr. County Attorney  
Ed Marquez, Deputy Mayor  
Jennifer Moon, OMB Director  
Christopher Agrippa, Division Chief, Clerk of the Board Division