



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

M E M O R A N D U M

TO: Honorable Joe A. Martinez, 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.

DATE: August 21, 2012

SUBJECT: First Committee of the Whole Workshop

To assist the Board of County Commissioners (BCC) at the upcoming budget hearings, the Office of the Commission Auditor (OCA) has prepared this detailed report with preliminary observations and information for the Miami-Dade County FY2012-13 Proposed Budget.

The report is divided into four (4) categories as follows:

- I. General Fund Revenues
- II. Emergency Contingency Reserve
- III. Current Wage Distribution by Bargaining Unit
- IV. Reference Tables and Charts

Special thanks to OMB for the information provided and their assistance in this matter. Should you require additional information, feel free to contact me at (305) 375-2524.

c: Honorable Carlos Gimenez, Mayor
Ed Marquez, Deputy Mayor
R.A. Cuevas, County Attorney
Christopher Mazzella, Inspector General
Jennifer Moon, Director, Office of Management & Budget
Christopher Agrippa, Division Chief, Clerk of the Board

Committee of the Whole – August 23, 2012

Miami-Dade Board of County Commissioners

The report includes preliminary observations and information for the Miami-Dade County FY2012-13 Proposed Budget.

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I. FY 2012-13 GENERAL FUND REVENUES

General Fund Revenues

The Office of the Commission Auditor along with the Finance Department and the Office of Management and Budget (OMB), held two Revenue Estimating Conferences during FY2011-12 (February 16 and July 18, 2012). In each of the conferences, estimates were discussed and adjusted accordingly. OCA has prepared a historical General Fund Revenue Summary from FY2009-10 through Proposed FY2012-13 with a comparison between the FY2011-12 Adopted Budget and the FY2012-13 Proposed Budget (Attachment 1). Overall, the General Fund will be \$63,025 million (4.2%) less in FY 2012-13 than in FY2011-12, indicating further deterioration of this particular revenue stream.

General Fund revenue is allocated to designated departments and to non-departmental expenditures. In the FY2012-13 Proposed Budget, the departments are allocated \$1.367 billion and non-departmental expenditures are allocated \$138.298 million. Non-departmental expenditures are funded by General Fund revenue sources, such as: property tax, administrative reimbursements, State of Florida sales tax, fuel taxes, County revenue sharing, municipal revenue sharing, and cash carryover.

The proposed non-departmental expenditures of \$138.298 million are for expenses not allocated within a given department's budget and reserves. Reserves within non-departmental expenditures include, but are not limited to: contingency reserve \$5 million; tax equalization reserve \$4.92 million; and wage adjustment, Florida Retirement System (FRS), separation and energy reserve \$14.685 million. Additionally, non-departmental expenditures allocation includes \$4.7 million for Save Our Seniors Homeowners relief fund.

Cash Carryover

The Proposed Budget for FY2012-13 allocates \$81.591 million as General Fund carryover under Countywide/Unincorporated Municipal Service Area General Revenue. In comparison, the FY2011-12 proposed carryover was \$108.195 million. The year-end FY2010-11 actual General Fund carryover was \$120.363 million in comparison to the adopted \$110.242 million. As a result of this carryover into FY2011-12, it is important to note that \$1.052 million has been earmarked to be used as carryover for the Board of County Commissioners (BCC) and the remaining balance of \$9.069 million, that was not appropriated in FY2011-12, is included in the FY2012-13 Proposed Budget. (Attachment 2)

Administrative Reimbursement

Collection for administrative fees is an additional source of General Fund revenue. Proprietary departments such as Aviation, Water and Sewer, Public Works and Waste Management, etc., pay this fee for the use of centralized services. For example, the Finance Department may provide bond administration services or the Internal Services Department may provide personnel services to the proprietary departments. If the

I. FY 2012-13 GENERAL FUND REVENUES

proprietary departments were authorities, the centralized services would either be contracted out or additional staff could be hired to perform the functions. Consequently, the County assesses a fee to execute these types of services.

The administrative reimbursement fee is 2.42% (volume 1, page 57, FY2012-13 Proposed Budget). The administrative reimbursement amount charged to the proprietary departments totals \$54.987 million, as stated in the proposed budget. A spreadsheet detailing prior year's reimbursement and the proposed fee for each County Department is provided for your review (Attachment 3).

Historically, the administrative reimbursement rate in FY2009-10, FY2010-11, and FY2011-12 was 3.4%, 3.61%, and 2.35% respectively.

**ATTACHMENT 1
GENERAL FUND REVENUE SOURCES**

| REVENUE SOURCES | Adopted Budget 2009-10 | Adopted Budget 2010-11 | Adopted Budget 2011-12 | Proposed Budget 2012-13 | \$\$\$ Variance b/w Adopted FY11-12 and Proposed 2012-13 | %%% Variance b/w Adopted FY11-12 and Proposed 2012-13 |
|---|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|--|--|
| TAXES | | | | | | |
| General Property Tax Roll | 1,151,150 | 1,117,833 | 957,913 | 951,570 | (6,343) | -0.7% |
| Utility Tax | 66,798 | 63,574 | 71,605 | 77,970 | 6,365 | 8.2% |
| Communications Services Tax | 43,796 | 37,963 | 41,760 | 39,117 | (2,643) | -6.8% |
| Franchise Fees (FPL) | 52,407 | 50,533 | 35,352 | 38,755 | 3,403 | 8.8% |
| Local Option Gas Tax (Local Option Six Cents) | 40,667 | 39,535 | 39,944 | 40,832 | 888 | 2.2% |
| Ninth Cent Gas Tax (Local Option) | 10,439 | 10,338 | 10,230 | 10,432 | 202 | 1.9% |
| Sub-Total | 1,365,257 | 1,319,776 | 1,156,804 | 1,158,676 | 1,872 | |
| BUSINESS TAXES | 6,500 | 6,500 | 6,500 | 6,500 | 0 | 0.0% |
| INTERGOVERNMENTAL REVENUES | | | | | | |
| Local Gov't Half-Cent Sales Tax (State Sales) | 112,179 | 102,249 | 120,458 | 101,624 | (18,834) | -18.5% |
| County Revenue Sharing | 26,449 | 25,378 | 29,043 | 21,828 | (7,215) | -33.1% |
| Municipal Revenue Sharing | 45,800 | 45,800 | 48,210 | 48,210 | 0 | 0.0% |
| State Gas Motor Fuels Tax | 12,130 | 11,995 | 11,946 | 11,603 | (343) | -3.0% |
| State Crime Lab Reimbursement | 699 | 0 | 0 | 0 | 0 | 0.0% |
| Alcoholic Beverage License | 851 | 851 | 946 | 946 | 0 | 0.0% |
| Secondary Roads | 500 | 500 | 500 | 500 | 0 | 0.0% |
| Race Track Revenue | 447 | 447 | 500 | 500 | 0 | 0.0% |
| State Insurance Agent License Fee | 464 | 464 | 464 | 464 | 0 | 0.0% |
| Sub-Total | 199,519 | 187,684 | 212,067 | 185,675 | (26,392) | |
| CHARGES FOR SERVICES | | | | | | |
| Sheriff and Police Fees | 3,936 | 3,914 | 4,339 | 4,667 | 328 | 7.0% |
| Other | 500 | 500 | 500 | 500 | 0 | 0.0% |
| Sub-Total | 4,436 | 4,414 | 4,839 | 5,167 | 328 | |
| INTEREST INCOME | | | | | | |
| | 4,500 | 1,913 | 3,088 | 1,457 | (1,631) | -111.9% |
| OTHER | | | | | | |
| Administrative Reimbursement | 49,470 | 47,363 | 42,713 | 54,986 | 12,273 | 22.3% |
| Transfer from Emergency Contingency Reserve | 58,544 | 0 | 0 | 3,500 | 3,500 | 0.0% |
| Miscellaneous (*) | 2,141 | 9,672 | 5,898 | 7,622 | 1,724 | 22.6% |
| Sub-Total | 110,155 | 57,035 | 48,611 | 66,108 | 17,497 | |
| TRANSFERS | | | | | | |
| Water Utility Transfer | 0 | 25,133 | 25,000 | 0 | (25,000) | |
| User Access Program Revenues | 0 | 2,443 | 0 | 0 | 0 | |
| Sub-Total | 0 | 27,576 | 25,000 | 0 | (25,000) | |
| CASH CARRYOVER | 41,891 | 83,728 | 111,290 | 81,591 | (29,699) | -36.4% |
| TOTAL | 1,732,258 | 1,688,626 | 1,568,199 | 1,505,174 | (63,025) | -4.2% |

Source: Adopted/Proposed Budget Books

(*) FY09-10 includes \$6.038m FPL audit settlement

ATTACHMENT 2
GENERAL FUND CASH CARRYOVER

| | |
|---|-------------------|
| (Dollars in thousands) | FY 2011-12 |
| GF Budgeted Carryover (October 1, 2011) | 110,242 |
| Actual Carryover from FY2010-11 | 120,363 |
| Unallocated Carryover | <u>10,121</u> |
| <u>Uses of Unallocated Carryover</u> | |
| BCC Carryover | <u>1,052</u> |
| Total FY2011-12 Unallocated Carryover | 9,069 |

ATTACHMENT 3
GENERAL FUND REVENUES
ADMINISTRATIVE REIMBURSEMENTS

| DEPARTMENT | Actual FY 05-06 | Actual FY 06-07 | Actual FY 07-08 | Actual FY 08-09 | Actual FY 09-10 | Actual FY 10-11 | Adopted FY 11-12 | Proposed FY 12-13 |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|----------------------|
| CULTURAL AFFAIRS A P P | 17,000 | 22,000 | 11,000 | 20,000 | 20,000 | 23,000 | 23,000 | 23,000 |
| AVIATION | 9,002,312 | 7,308,857 | 7,847,238 | 8,183,711 | 7,563,207 | 8,726,345 | 6,080,000 | 2,903,727 |
| AVIATION- OIG/FAA AUDIT REIMB | (984,312) | (2,257,000) | (2,257,000) | (2,257,000) | (2,257,000) | (2,257,004) | - | (1,450,727) |
| FIRE RESCUE | 5,942,000 | 7,608,000 | 9,164,000 | 11,188,000 | 10,427,000 | 10,000,000 | 10,000,000 | 7,500,000 |
| HOMELESS TRUST | 36,000 | 47,000 | 55,000 | 56,000 | 56,000 | 49,000 | 56,000 | 56,000 |
| HOUSING FINANCE AUTHORITY | - | - | - | - | - | 57,000 | 52,000 | - |
| ISD / CAPITAL IMPROVEMENT | - | - | 147,000 | 158,000 | 169,000 | 112,000 | 100,000 | - |
| ISD / PROCUREMENT | - | - | 327,000 | 346,000 | 414,000 | 318,000 | 400,000 | 2,519,000 |
| INTERNAL SERVICES | - | - | - | - | - | - | - | 1,266,000 |
| LIBRARY | 1,471,000 | 2,286,000 | 2,462,000 | 2,861,000 | 2,861,000 | 2,192,000 | 1,753,000 | 2,795,000 |
| PARKS, RECREATION AND OPEN SPACES | 12,000 | 13,000 | - | - | - | - | - | - |
| PHCD / PUBLIC HOUSING AGENCY | - | - | - | - | - | 2,176,000 | 1,338,000 | 1,839,000 |
| PORT OF MIAMI | 1,315,000 | 1,800,000 | 1,900,000 | 2,000,000 | 2,200,000 | 2,192,000 | 2,500,000 | 2,280,000 |
| PWWM / RICKENBACKER CSWY | 148,000 | 234,000 | 280,000 | 256,000 | 256,000 | 156,000 | 153,000 | - |
| PWWM / ENGINEER SVCS | 303,000 | 372,000 | 400,000 | 392,000 | 392,000 | 357,000 | 273,000 | - |
| PWWM / SPEC TAX DISTRICT | 209,000 | 250,000 | 270,000 | 77,000 | 336,239 | 61,000 | 75,000 | 8,991,000 |
| PWWM / DORM | - | - | 205,000 | 507,000 | 507,000 | 663,000 | 481,000 | - |
| PWWM / SOLID WASTE MGT | 4,196,000 | 4,347,000 | 4,788,000 | 4,701,000 | 5,289,000 | 4,717,000 | 4,157,000 | - |
| RER / DERM | 1,474,000 | 1,663,000 | 1,820,000 | 1,668,000 | 1,726,000 | 1,425,000 | 1,301,000 | - |
| RER / BLDG & NEIGHBORHOOD COMPLIANCE | 1,024,000 | 1,233,000 | 1,224,000 | 747,000 | 751,000 | 928,000 | 900,000 | - |
| RER / BLDG CODE COMPLIANCE | 361,000 | 428,000 | 395,000 | 406,000 | 383,000 | - | - | 5,404,000 |
| RER / CONSUMER SVC. | 127,000 | 200,000 | 181,000 | 239,000 | 339,000 | 262,000 | 208,000 | - |
| RER / IMPACT FEE- PZ | 93,000 | 180,000 | 93,000 | - | - | - | - | - |
| RER / PLANNING & ZONING | 296,000 | 419,000 | 370,000 | 325,000 | 325,000 | 171,000 | 199,000 | - |
| TOURISM | 398,135 | 835,000 | 907,536 | 372,495 | 93,977 | 517,000 | 317,000 | 362,000 |
| VIZCAYA MUSEUM AND GARDENS | 78,000 | - | - | - | - | - | - | 140,000 |
| WATER AND SEWER | 34,638,000 | 13,790,000 | 14,984,000 | 14,380,000 | 17,620,000 | 14,491,000 | 12,346,000 | 20,359,000 |
| Total | 60,156,135 | 40,778,857 | 45,573,774 | 46,626,206 | 49,471,423 | 47,336,341 | 42,712,000 | 54,987,000 |

Source - Actual Famis fiscal month 14 (less contribution to Contingency Reserves), Adopted FY11-12 and Proposed FY12-13 as per Budget Books

II. EMERGENCY CONTINGENCY RESERVE

The FY2012-13 Proposed Budget Countywide Emergency Contingency Reserve is \$52.392 million, an increase of \$400,000 from FY2011-12 (\$51.9 million) resulting from an increase of interest earnings. According to the FY2012-13 Proposed Budget, Volume 1, pg. 60, the Countywide Emergency Contingency Reserve is 5.76 % of the General Fund operating expenditure.

The Governing for Results Ordinance (Ord. No. 05-136), adopted by the Board of County Commissioners in July 2005, and subsequently amended by Ord. No. 12-46 on July 3, 2012, provides that funding in the Countywide Emergency Contingency Reserve shall continue to accumulate in the fund until the size of the reserve is equivalent to 7% of the total County-wide General Fund budget. The Countywide Emergency Contingency Reserve historical fund summary (Attachment 4) illustrates the fluctuations of this fund over the past five fiscal years. This analysis shows that in FY2009-10, \$58.5 million was transferred out of this reserve which required contributions from various departments. The County's five-year plan (volume 1, page 69) includes the appropriate allocations to bring the Countywide Emergency Contingency Reserve back to the FY2008-09 levels by FY2014-15.

ATTACHMENT 4
Emergency Contingency Reserve Fund History
(\$ in thousands)

| | Adopted FY07/08 | | | Adopted FY08/09 | | | Adopted FY09/10 | | |
|--|-----------------|--------------|---------------|-----------------|--------------|---------------|-----------------|---------------|----------------|
| | Countywide | UMSA | Total | Countywide | UMSA | Total | Countywide | UMSA | Total |
| REVENUE | | | | | | | | | |
| Carryover | 59,994 | 2,037 | 62,031 | 67,640 | 3,076 | 70,716 | 70,000 | 3,137 | 73,137 |
| Transfer from Countywide General Fund | 21,567 | 1,000 | 22,567 | 1,928 | 0 | 1,928 | 0 | 0 | 0 |
| Transfer from Various Department | | | | | | | 17,350 | | 17,350 |
| Interest Earnings | 2,400 | 81 | 2,481 | 1,515 | 69 | 1,584 | 1,750 | 79 | 1,829 |
| Subtotal | 83,961 | 3,118 | 87,079 | 71,083 | 3,145 | 74,228 | 89,100 | 3,216 | 92,316 |
| TRANSFER OUT | | | | | | | | | |
| To support capital projects in the Capital Outlay Reserve | | | | | | | -21,674 | | -21,674 |
| To offset the liquidation of the receivable booked in anticipation of mitigation payments now terminated | | | | | | | -11,421 | -3,216 | -14,637 |
| CW Millage Flat Rate | | | | | | | -17,348 | | -17,348 |
| To Transit - MOE | | | | | | | -4,886 | | -4,886 |
| Subtotal | 0 | 0 | 0 | 0 | 0 | 0 | -55,329 | -3,216 | -58,545 |
| Total | 83,961 | 3,118 | 87,079 | 71,083 | 3,145 | 74,228 | 33,771 | 0 | 33,771 |

| | Actual FY07/08 | | | Actual FY08/09 | | | Actual FY09/10 | | |
|---------------------|----------------|--------------|---------------|----------------|--------------|---------------|----------------|------|-------|
| | Countywide | UMSA | Total | Countywide | UMSA | Total | Countywide | UMSA | Total |
| FUND BALANCE | 67,066 | 3,097 | 70,163 | 69,805 | 3,134 | 72,939 | 32,074 | | |

| | Adopted FY10/11 | | | Adopted FY11/12 | | | Proposed FY12/13 | | |
|--|-----------------|----------|---------------|-----------------|----------|---------------|------------------|----------|---------------|
| | Countywide | UMSA | Total | Countywide | UMSA | Total | Countywide | UMSA | Total |
| REVENUE | | | | | | | | | |
| Carryover | 33,772 | 0 | 33,772 | 51,392 | 0 | 51,392 | 51,892 | 0 | 51,892 |
| Transfer from Countywide General Fund | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| Transfer from Various Department | 18,818 | | 18,818 | 0 | | 0 | | | |
| Interest Earnings | 500 | 0 | 500 | 500 | 0 | 500 | 500 | 0 | 500 |
| Subtotal | 53,090 | 0 | 53,090 | 51,892 | 0 | 51,892 | 52,392 | | 52,392 |
| TRANSFER OUT | | | | | | | | | |
| To support capital projects in the Capital Outlay Reserve | | | | | | | | | |
| To offset the liquidation of the receivable booked in anticipation of mitigation payments now terminated | | | | | | | | | |
| CW Millage Flat Rate | | | | | | | | | |
| To Transit - MOE | | | | | | | | | |
| Subtotal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 53,090 | 0 | 53,090 | 51,892 | 0 | 51,892 | 52,392 | 0 | 52,392 |

| | Actual FY10/11 | | | Projected FY1/12 | | | Proposed FY12/13 | | |
|---------------------|----------------|------|---------------|------------------|------|---------------|------------------|------|---------------|
| | Countywide | UMSA | Total | Countywide | UMSA | Total | Countywide | UMSA | Total |
| FUND BALANCE | 51,685 | | 51,685 | | | 51,892 | 52,392 | | 52,392 |

(*)

(*)

(*) Source - As per proposed FY12/13 Budget
Adopted - As per Adopted Book
Fund Balance - As per FAMIS fiscal month 14

III. FY 2011-12 CURRENT WAGE DISTRIBUTION BY BARGAINING UNIT

The FY2011-12 Wage Distribution (Attachment 5) provides the current wage scale for full-time employees (with the exception of employees from the Clerk of Courts and South Florida Workforce Investment Board (SFWIB)) by bargaining unit. Although the Clerk of Courts has over 1,200 employees in the County's payroll system, only 173 are funded by the County in the FY2012-13 Proposed Budget. SFWIB has 70 employees in the County's payroll system, but they are not funded by the County.

The attached analysis is intended to give a snapshot of the wage distribution according to the payroll records of August 15, 2012 from the Employee Data Warehouse. It does not represent the employee count from the Proposed Budget, which includes 25,886 budgeted full time positions; however, this analysis uses a current year payroll of 24,476 active, full-time employees and does not reflect any insurance or mandated retirement contributions that are deducted as a percentage against employees' base salaries. While a current year payroll may not reflect the specific allocation of employees in the Proposed Budget, as a result of reorganizations, it captures a fair estimate of the distribution of wages. Also included (Attachment 6) is a matrix of the 24,476 employees by department and bargaining unit, and a comparison to the Proposed Budget by department.

Attachment 5
FY 2011-12 WAGE DISTRIBUTION BY BARGAINING UNIT

Full Time County Employees as of 8/15/2012

(Does not include Clerk of Courts or South Florida Workforce Investment Board)

| BARGAINING_UNIT_DESCRIPTION | RANGE | BASE SALARY | | ADJUSTED SALARY | |
|------------------------------------|-----------------------|----------------|----------------------|-----------------|----------------------|
| | | Employee Count | Base Salary | Employee Count | Adjusted Salary |
| AFSCME LOCAL 121 - WASD | <=\$50,000 | 980 | 38,918,490 | 934 | 37,046,060 |
| | \$50,001 - \$100,000 | 663 | 41,578,234 | 708 | 45,675,825 |
| | \$100,001 - \$150,000 | - | - | 1 | 102,581 |
| | Total | 1,643 | 80,496,723 | 1,643 | 82,824,466 |
| IAFF LOCAL 1403 - Fire | <=\$50,000 | 48 | 2,227,254 | 11 | 535,904 |
| | \$50,001 - \$100,000 | 1,829 | 122,616,748 | 1,519 | 124,940,051 |
| | \$100,001 - \$150,000 | 75 | 7,756,797 | 417 | 48,358,756 |
| | \$150,000 - \$200,000 | - | - | 5 | 777,096 |
| | Total | 1,952 | 132,600,799 | 1,952 | 174,611,806 |
| TWU LOCAL 291 - Transit | <=\$50,000 | 1,829 | 82,189,998 | 1,828 | 82,149,438 |
| | \$50,001 - \$100,000 | 536 | 34,083,525 | 537 | 34,291,174 |
| | Total | 2,365 | 116,273,523 | 2,365 | 116,440,612 |
| PBA - RANK AND FILE UNIT | <=\$50,000 | 1,176 | 50,951,324 | 455 | 20,854,588 |
| | \$50,001 - \$100,000 | 3,839 | 260,067,333 | 4,404 | 329,987,795 |
| | \$100,001 - \$150,000 | 2 | 218,673 | 158 | 16,670,055 |
| | Total | 5,017 | 311,237,330 | 5,017 | 367,512,438 |
| PBA - SUPERVISORY UNIT | \$50,001 - \$100,000 | 190 | 17,808,442 | 9 | 796,201 |
| | \$100,001 - \$150,000 | 59 | 6,384,569 | 240 | 27,959,222 |
| | Total | 249 | 24,193,011 | 249 | 28,755,423 |
| AFSCME LOCAL 3292 -SOLID WASTE | <=\$50,000 | 546 | 22,554,649 | 546 | 22,554,649 |
| | \$50,001 - \$100,000 | 78 | 4,137,894 | 78 | 4,137,894 |
| | Total | 624 | 26,692,543 | 624 | 26,692,543 |
| AFSCME LOCAL 1542 - AVIATION | <=\$50,000 | 473 | 19,597,151 | 397 | 16,435,973 |
| | \$50,001 - \$100,000 | 345 | 20,864,830 | 421 | 25,704,453 |
| | \$100,001 - \$150,000 | 2 | 214,848 | 2 | 214,848 |
| | Total | 820 | 40,676,829 | 820 | 42,355,273 |
| AFSCME LOCAL 199 -GENERAL | <=\$50,000 | 3,678 | 140,224,569 | 3,600 | 137,553,699 |
| | \$50,001 - \$100,000 | 1,525 | 96,271,095 | 1,601 | 102,692,371 |
| | \$100,001 - \$150,000 | 27 | 2,854,587 | 29 | 3,060,892 |
| | Total | 5,230 | 239,350,251 | 5,230 | 243,306,961 |
| GSAF/ OPEIU LOCAL 100-SUPERVISORY | <=\$50,000 | 499 | 21,697,894 | 476 | 20,593,843 |
| | \$50,001 - \$100,000 | 2,013 | 146,947,525 | 2,026 | 148,773,146 |
| | \$100,001 - \$150,000 | 314 | 35,093,972 | 324 | 36,329,052 |
| | Total | 2,826 | 203,739,391 | 2,826 | 205,696,042 |
| GSAF/ OPEIU LOCAL 100-PROFESSIONAL | <=\$50,000 | 144 | 6,493,133 | 137 | 6,199,472 |
| | \$50,001 - \$100,000 | 971 | 65,922,718 | 976 | 66,565,845 |
| | \$100,001 - \$150,000 | 62 | 7,143,665 | 64 | 7,382,246 |
| | Total | 1,177 | 79,559,516 | 1,177 | 80,147,563 |
| NON BARGAINING | <=\$50,000 | 495 | 18,735,020 | 492 | 18,673,891 |
| | \$50,001 - \$100,000 | 1,250 | 92,292,586 | 1,248 | 92,276,431 |
| | \$100,001 - \$150,000 | 676 | 79,745,565 | 681 | 80,468,175 |
| | \$150,000 - \$200,000 | 89 | 15,027,960 | 89 | 15,044,844 |
| | >\$200,001 | 63 | 15,077,030 | 63 | 15,077,030 |
| | Total | 2,573 | 220,878,162 | 2,573 | 221,540,370 |
| Grand Total | | 24,476 | 1,475,698,079 | 24,476 | 1,589,883,499 |

Attachment 6
FY 2011-12 BARGAINING UNIT EMPLOYEES BY DEPARTMENT
Full Time County Employees as of 8/15/2012

| DEPARTMENT NAME | AFSCME LOCAL 121 - WASD | AFSCME LOCAL 1542 - AVIATION | AFSCME LOCAL 199 -GENERAL | AFSCME LOCAL 3292 -SOLID WASTE | GSAF/ OPEIU LOCAL 100- PROFESSIONAL | GSAF/ OPEIU LOCAL 100- SUPERVISORY | IAFF LOCAL 1403 - Fire | PBA - RANK AND FILE UNIT | PBA - SUPERVISORY UNIT | TWU LOCAL 291 - Transit | NON BARGAINING | TOTAL | FY 2012-13 PROPOSED BUDGET |
|--|-------------------------|------------------------------|---------------------------|--------------------------------|-------------------------------------|------------------------------------|------------------------|--------------------------|------------------------|-------------------------|----------------|---------------|----------------------------|
| ANIMAL SERVICES | | | 64 | | 1 | 7 | | 18 | | | 9 | 99 | 113 |
| AUDIT AND MANAGEMENT SERVICES | | | | | | 3 | | | | | 39 | 42 | 43 |
| AVIATION | | 820 | | | 50 | 144 | | | | | 140 | 1,154 | 1,206 |
| BOARD OF COUNTY COMMISSIONERS | | | | | | | | 3 | | | 155 | 158 | 167 |
| CITIZENS' INDEPENDENT TRANSPORTION TRUST | | | | | | | | | | | 8 | 8 | 9 |
| COMMISSION ON ETHICS & PUBLIC TRUST | | | | | | | | 6 | | | 7 | 13 | 14 |
| COMMUNITY ACTION AND HUMAN SERVICES | | | 375 | | 218 | 81 | | | | | 106 | 780 | 684 |
| COMMUNITY INFORMATION AND OUTREACH | | | 127 | | 4 | 15 | | | | | 24 | 170 | 179 |
| CORRECTIONS & REHABILITATION | | | 321 | | 84 | 138 | | 2,055 | 47 | | 81 | 2,726 | 2,983 |
| COUNTY ATTORNEY | | | | | | | | | | | 117 | 117 | 119 |
| CULTURAL AFFAIRS | | | 3 | | 6 | 6 | | | | | 24 | 39 | 45 |
| ELECTIONS | | | 28 | | 3 | 32 | | | | | 27 | 90 | 90 |
| FINANCE | | | 144 | | 5 | 74 | | | | | 45 | 268 | 308 |
| FIRE RESCUE | | | 225 | | 12 | 91 | 1,952 | | | | 73 | 2,353 | 2,431 |
| HOMELESS TRUST | | | 1 | | 5 | 2 | | | | | 7 | 15 | 15 |
| HUMAN RIGHTS & FAIR EMPLOYMENT PRACTICES | | | 1 | | | | | | | | 7 | 8 | 9 |
| INFORMATION TECHNOLOGY DEPARTMENT | | | 271 | | 22 | 199 | | | | | 34 | 526 | 541 |
| INSPECTOR GENERAL | | | | | | | | | | | 33 | 33 | 38 |
| INTERNAL SERVICES | | | 510 | | 25 | 196 | | | | | 164 | 895 | 974 |
| JUDICIAL ADMINISTRATION | | | | | | | | | | | 245 | 245 | 263 |
| JUVENILE SERVICES | | | 19 | | 60 | 4 | | | | | 15 | 98 | 100 |
| LAW LIBRARY | | | | | | | | | | | 4 | 4 | 6 |
| LEGAL AID | | | | | | | | | | | 31 | 31 | 43 |
| LIBRARY | | | 227 | | 105 | 72 | | | | | 24 | 428 | 462 |
| MANAGEMENT AND BUDGET | | | 2 | | 15 | 13 | | | | | 48 | 78 | 81 |
| MEDICAL EXAMINER | | | 21 | | | 21 | | | | | 26 | 68 | 78 |
| METROPOLITAN PLANNING ORGANIZATION | | | 2 | | | | | | | | 12 | 14 | 16 |
| MIAMI-DADE ECONOMIC ADVOCACY TRUST | | | 3 | | 9 | 4 | | | | | 3 | 19 | 24 |
| OFFICE OF THE MAYOR | | | | | | | | | | | 40 | 40 | 44 |
| PARK & RECREATION | | | 513 | | 42 | 214 | | | | | 102 | 871 | 926 |
| POLICE | | | 536 | | 43 | 105 | | 2,935 | 202 | | 104 | 3,925 | 4,065 |
| PROPERTY APPRAISAL | | | 283 | | | 35 | | | | | 28 | 346 | 376 |
| PUBLIC HEALTH TRUST SUPPORT | | | | | | | | 1 | | | 1 | 1 | 0 |
| PUBLIC HOUSING AND COMMUNITY DEVELOPMENT | | | 238 | | 11 | 103 | | | | | 64 | 416 | 451 |
| PUBLIC WORKS AND WASTE MANAGEMENT | | | 591 | 624 | 104 | 170 | | | | | 144 | 1,633 | 1,732 |
| REGULATORY AND ECONOMIC RESOURCES | | | 407 | | 183 | 171 | | | | | 183 | 944 | 978 |
| SEAPORT | | | 200 | | 9 | 80 | | | | | 58 | 347 | 266 |
| STATE ATTORNEY'S OFFICE | | | | | | | | | | | 11 | 11 | 12 |
| TRANSIT | | | 99 | | 42 | 427 | | | | 2,365 | 134 | 3,067 | 3,235 |
| VIZCAYA MUSEUM & GARDENS | | | 19 | | 2 | 7 | | | | | 19 | 47 | 48 |
| WATER AND SEWER | 1,643 | | | | 117 | 412 | | | | | 177 | 2,349 | 2,539 |
| Grand Total | 1,643 | 820 | 5,230 | 624 | 1,177 | 2,826 | 1,952 | 5,017 | 249 | 2,365 | 2,573 | 24,476 | 25,713* |

* Does not include the 173 positions from the Clerk of Courts.

IV. REVIEW AND COMPARISON OF COUNTY BUDGET DATA

Tables and Charts included in Attachment 7 through 13 are provided as reference material for upcoming discussions on the FY2012-13 Proposed Budget. The charts are intended to depict the changes in size of government over time and do not consider new services, mandates or responsibilities of the County. Also, per capita expenditures, rather than total expenditures, are used to control for changes in population during the analysis period.

- Operating Expenditures by Area (Attachment 7) is a chart of operating expenditures by strategic area, comparing FY2011-12 to the FY2012-13 Proposed Budget, and in most cases reflects a reduction from the current budget.
- Sources and Uses of Funds (Attachment 8) compares the sources and uses of funds, showing the dollar and percentage change from FY2011-12 to the FY2012-13 Proposed Budget.
- Countywide (CW) Population & Expenditures per Capita (Attachment 9) charts ten (10) years of CW operating expenditures. It compares actual CW expenditures against the CW base year (FY2003-04) expenditures adjusted for inflation.
- Unincorporated Municipal Service Area (UMSA) Population & Expenditures per Capita (Attachment 10) charts ten (10) years of UMSA operating expenditures. It compares actual UMSA expenditures against the UMSA base year (FY2003-04) expenditures adjusted for inflation.
- Personnel Counts and Expenditures (Attachment 11) charts ten (10) years of full-time personnel counts, as well as, ten (10) years personnel expenditures. It compares actual personnel expenditures against the personnel base year (FY2003-04) expenditures adjusted for inflation.
- Bonded general obligation debt per capita (Attachment 12) shows the growth in bonded general obligation debt per capita from FY2001-02 to FY2010-11 along with the growth in net assessed property values for the same period.

ATTACHMENT 7

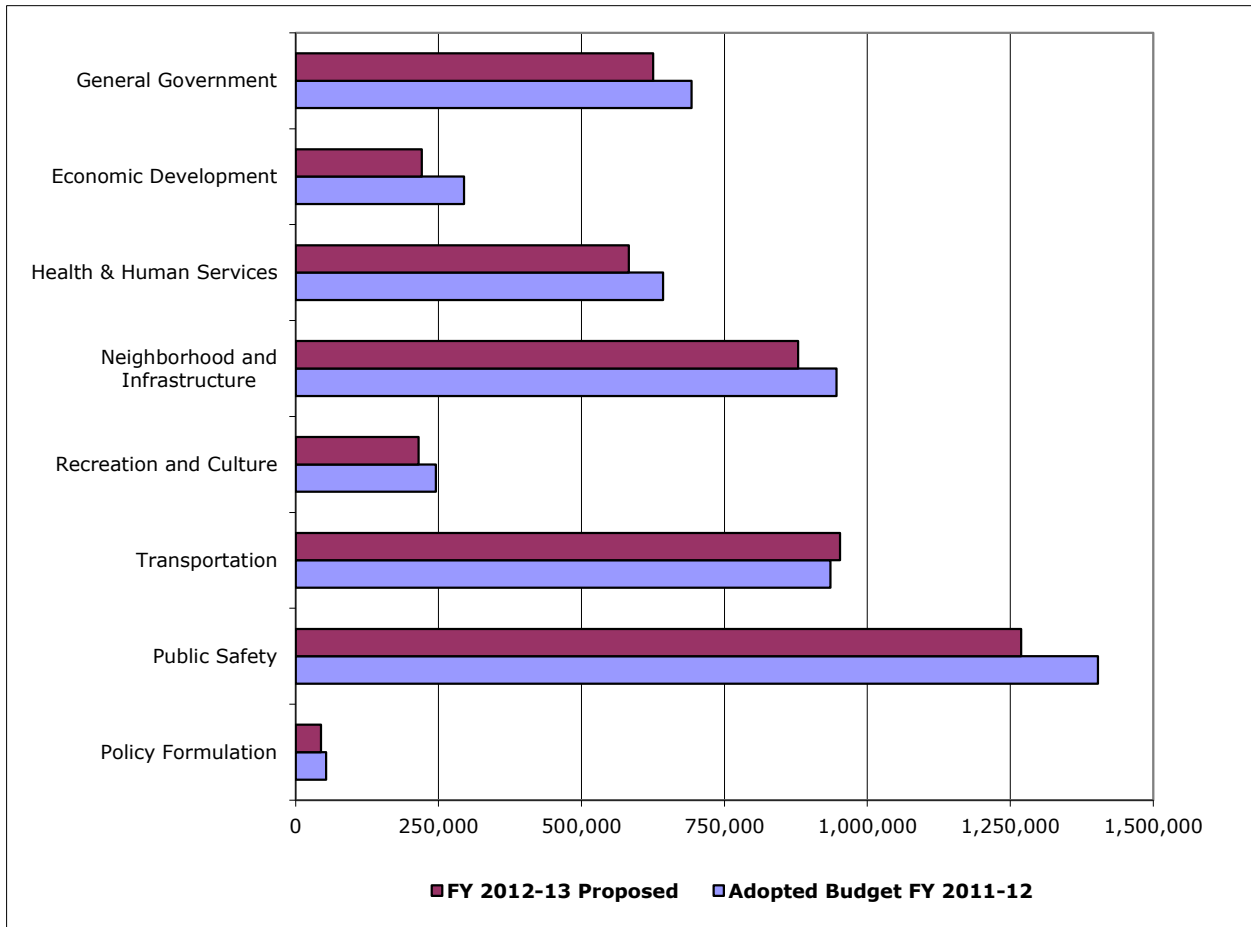
Sources and Uses of Funds (excludes interagency transfers)

(in 000's)

| | Adopted Budget FY 2011-12 | FY 2012-13 Proposed | \$ Change | % Change |
|---|------------------------------|------------------------|--------------------|--------------|
| Operating Budget | | | | |
| Uses of Funds (Pages 105-111) | | | | |
| Policy Formulation | \$46,062 | \$44,380 | (\$1,682) | -3.7% |
| Public Safety | \$1,272,724 | \$1,271,533 | (\$1,191) | -0.1% |
| Transportation | \$940,600 | \$955,915 | \$15,315 | 1.6% |
| Recreation and Culture | \$224,731 | \$230,721 | \$5,990 | 2.7% |
| Neighborhood and Infrastructure | \$877,909 | \$894,558 | \$16,649 | 1.9% |
| Health & Human Services | \$571,559 | \$531,355 | (\$40,204) | -7.0% |
| Economic Development | \$234,680 | \$120,730 | (\$113,950) | -48.6% |
| General Government | \$653,836 | \$653,655 | (\$181) | 0.0% |
| INTERAGENCY TRANSFER ADJUSTMENT | (\$349,191) | (\$398,397) | (\$49,206) | 14.1% |
| Total Operating Uses of Funds | \$4,472,910 | \$4,304,450 | (\$168,460) | -3.8% |
| Sources of Funds (Pages 105-111) | | | | |
| CW GENERAL FUND | \$1,170,682 | \$1,109,770 | (\$60,912) | -5.2% |
| UMSA GENERAL FUND | \$397,517 | \$395,404 | (\$2,113) | -0.5% |
| PROPRIETARY AND BOND FUNDS | \$2,456,981 | \$2,366,726 | (\$90,255) | -3.7% |
| STATE FUNDS | \$204,390 | \$205,126 | \$736 | 0.4% |
| FEDERAL FUNDS | \$243,340 | \$227,424 | (\$15,916) | -6.5% |
| Total Operating Sources of Funds | \$4,472,910 | \$4,304,450 | (\$168,460) | -3.8% |
| Capital Budget | | | | |
| Uses of Funds (2012 Vol 3, Pages 405-406) | | | | |
| Uses of Funds (2013 Vol 3, Pages 411-412) | | | | |
| PUBLIC SAFETY | \$122,145 | \$107,573 | (\$14,572) | -11.9% |
| TRANSPORTATION | \$785,960 | \$797,451 | \$11,491 | 1.5% |
| RECREATION AND CULTURE | \$156,634 | \$156,829 | \$195 | 0.1% |
| NEIGHBORHOOD & INFRASTRUCTURE | \$341,695 | \$323,257 | (\$18,438) | -5.4% |
| HEALTH AND HUMAN SERVICES | \$179,443 | \$105,657 | (\$73,786) | -41.1% |
| ECONOMIC DEVELOPMENT | \$42,049 | \$67,956 | \$25,907 | 61.6% |
| ENABLING STRATEGIES | \$75,441 | \$71,608 | (\$3,833) | -5.1% |
| Total Capital Uses of Funds | \$1,703,367 | \$1,630,331 | (\$73,036) | -4.3% |
| Sources of Funds (2012 Vol 3, Pages 407-409) | | | | |
| Sources of Funds (2013 Vol 3, Pages 413-415) | | | | |
| FEDERAL GOVT - FTA GRANTS | \$104,477 | \$87,382 | (\$17,095) | -16.4% |
| FEDERAL GOVT - ALL OTHER | \$75,179 | \$55,928 | (\$19,251) | -25.6% |
| NON-COUNTY SOURCES | \$3,856 | \$513 | (\$3,343) | -86.7% |
| STATE OF FLORIDA | \$116,676 | \$128,368 | \$11,692 | 10.0% |
| IMPACT FEES/EXACTIONS | \$48,554 | \$24,419 | (\$24,135) | -49.7% |
| PROPRIETARY OPERATIONS | \$91,831 | \$86,872 | (\$4,959) | -5.4% |
| COUNTY BONDS/DEBT - PTP BONDS | \$214,630 | \$185,318 | (\$29,312) | -13.7% |
| COUNTY BONDS/DEBT - BBC/GOB BONDS | \$252,847 | \$222,133 | (\$30,714) | -12.1% |
| COUNTY BONDS/DEBT - ALL OTHER | \$223,848 | \$304,286 | \$80,438 | 35.9% |
| CILOGT/ SECONDARY GAS TAX | \$19,034 | \$14,537 | (\$4,497) | -23.6% |
| CAPITAL OUTLAY RESERVE | \$59,126 | \$50,715 | (\$8,411) | -14.2% |
| OTHER COUNTY SOURCES | \$45,633 | \$44,934 | (\$699) | -1.5% |
| Total Capital Sources of Funds | \$1,255,691 | \$1,205,405 | (\$50,286) | -4.0% |

Source: 2011-12 and 2012-13 Proposed Resource Allocation and Multi-Year Capital Plan

ATTACHMENT 8
Operating Expenditures by Area (includes interagency transfers)
In 000's



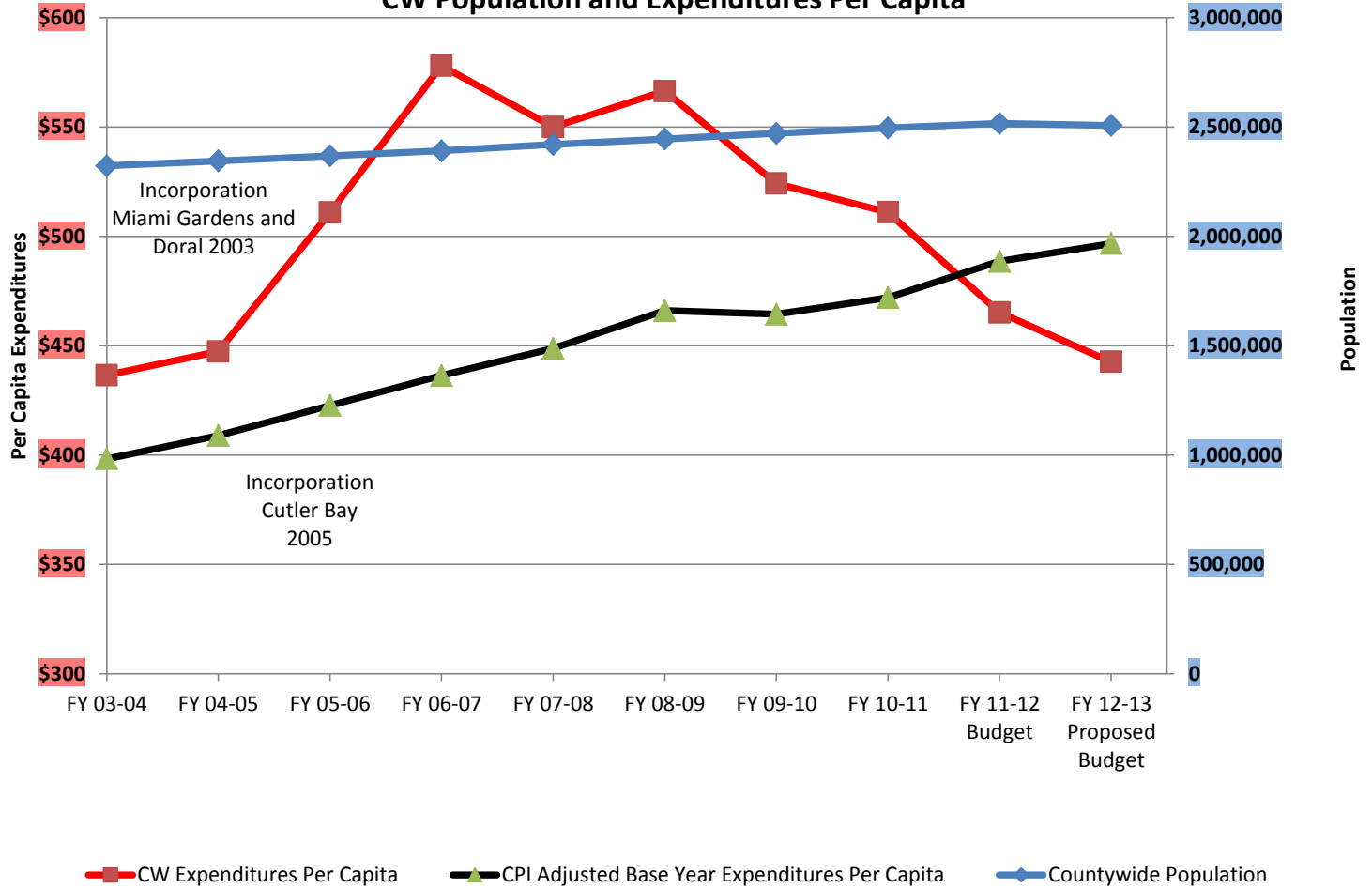
| Expenditure Area | Adopted Budget FY 2011-12 | Percentage of Total | FY 2012-13 Proposed Budget | Percentage of Total |
|---------------------------------|---------------------------|---------------------|----------------------------|---------------------|
| Policy Formulation | 46,062 | 1.0% | 44,380 | 0.9% |
| Public Safety | 1,272,724 | 26.4% | 1,271,533 | 27.0% |
| Transportation | 940,600 | 19.5% | 955,915 | 20.3% |
| Recreation and Culture | 224,731 | 4.7% | 230,721 | 4.9% |
| Neighborhood and Infrastructure | 877,909 | 18.2% | 894,558 | 19.0% |
| Health & Human Services | 571,559 | 11.9% | 531,355 | 11.3% |
| Economic Development | 234,680 | 4.9% | 120,730 | 2.6% |
| General Government | 653,836 | 13.6% | 653,655 | 13.9% |
| Totals | 4,822,101 | 100.0% | 4,702,847 | 100.0% |

Source: 2011-12 and 2012-13 Proposed Resource Allocation and Multi-Year Capital Plan

ATTACHMENT 9

10 Year Review

CW Population and Expenditures Per Capita



Sources:

CW Expenditures: Budget Books (FY 2004-05 through FY 2012-13), Operating Expenditures by Revenue Source;

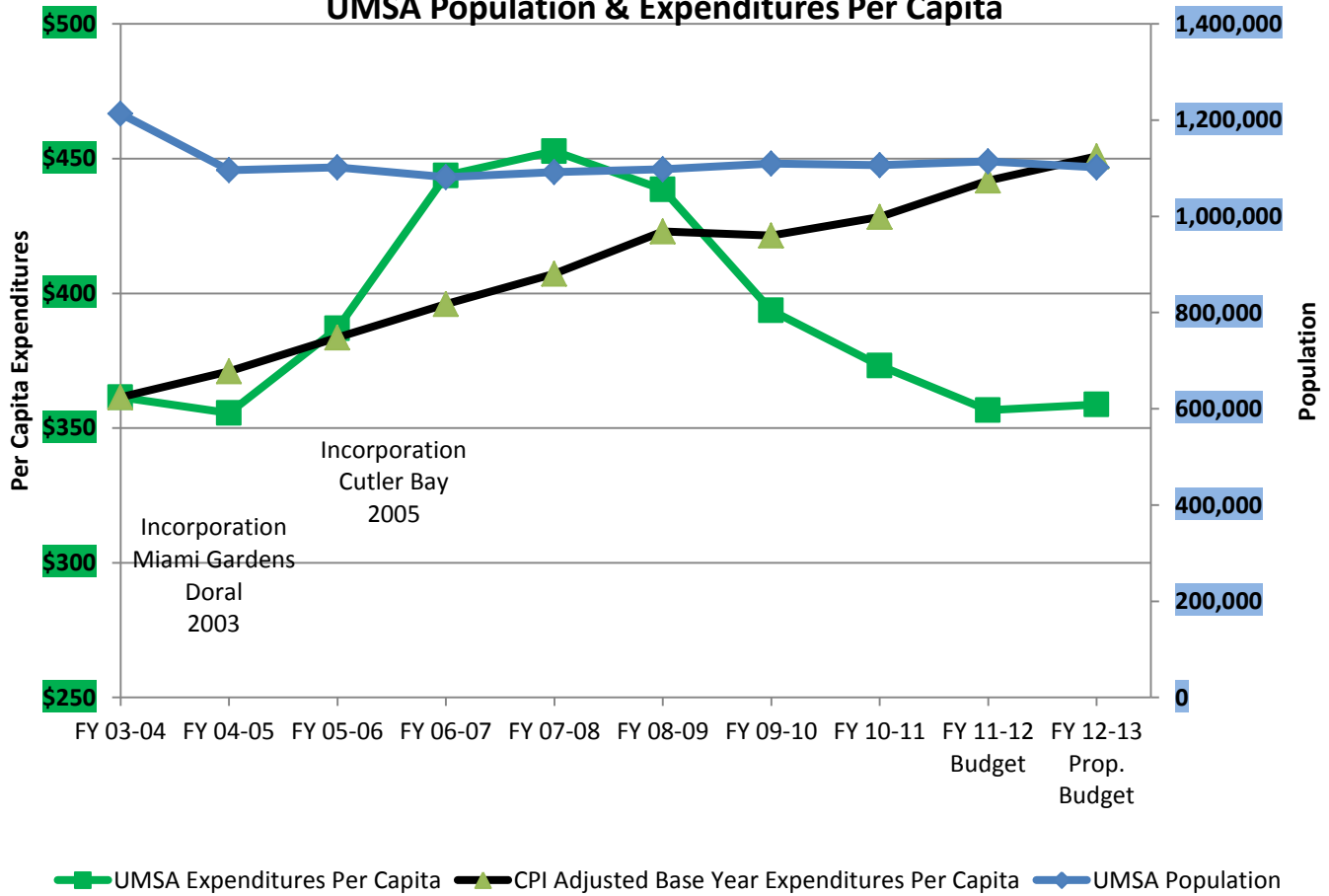
Population: Planning Research Section, Regulatory and Economic Resources

Inflation: U.S. Bureau of Labor Statistics

| FISCAL YEAR | Countywide Population | CW Expenditures | CPI Adjusted Base Year Expenditure | CW Expenditures Per Capita | CPI Adjusted Base Year Expenditures Per Capita |
|--------------------------|-----------------------|-----------------|------------------------------------|----------------------------|--|
| FY 03-04 | 2,322,504 | \$1,013,894,000 | 1,013,894,000 | \$436.55 | \$398.28 |
| FY 04-05 | 2,345,438 | \$1,049,284,000 | 1,040,894,438 | \$447.37 | \$408.89 |
| FY 05-06 | 2,368,380 | \$1,209,986,000 | 1,076,160,316 | \$510.89 | \$422.74 |
| FY 06-07 | 2,391,349 | \$1,382,354,000 | 1,110,875,165 | \$578.06 | \$436.38 |
| FY 07-08 | 2,420,368 | \$1,331,213,000 | 1,142,515,270 | \$550.00 | \$448.81 |
| FY 08-09 | 2,445,707 | \$1,385,381,000 | 1,186,382,717 | \$566.45 | \$466.04 |
| FY 09-10 | 2,471,064 | \$1,295,268,000 | 1,182,161,832 | \$524.17 | \$464.38 |
| FY 10-11 | 2,496,435 | \$1,275,820,000 | 1,201,552,555 | \$511.06 | \$472.00 |
| FY 11-12 Budget | 2,516,515 | \$1,170,682,000 | 1,239,265,003 | \$465.20 | \$488.59 |
| FY 12-13 Proposed Budget | 2,507,162 | \$1,109,770,000 | 1,264,612,353 | \$442.64 | \$496.77 |

ATTACHMENT 10 10 Year Review

UMSA Population & Expenditures Per Capita



Sources:

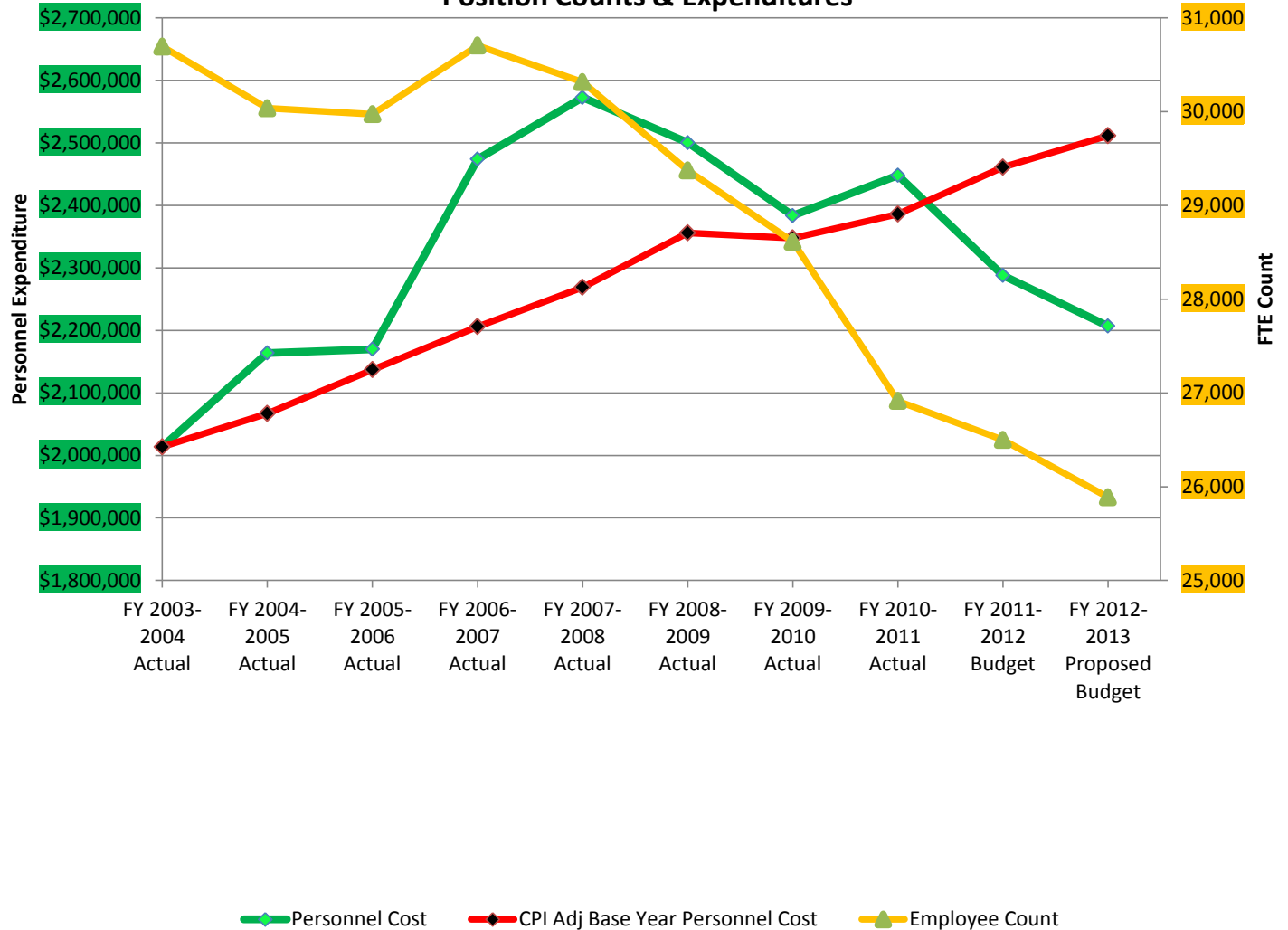
UMSA Expenditures: Budget Books (FY 2004-05 through FY 2012-13), Operating Expenditures by Revenue Source;

Population: Planning Research Section, Regulatory and Economic Resources

Inflation: U.S. Bureau of Labor Statistics

| FISCAL YEAR | UMSA Population | UMSA Expenditures | CPI Adjusted Base Year Expenditure | UMSA Expenditures Per Capita | CPI Adjusted Base Year Expenditures Per Capita |
|-----------------------|-----------------|-------------------|------------------------------------|------------------------------|--|
| FY 03-04 | 1,213,205 | \$438,516,000 | \$438,516,000 | \$361.45 | \$361.45 |
| FY 04-05 | 1,096,014 | \$389,707,000 | \$450,193,872 | \$355.57 | \$371.08 |
| FY 05-06 | 1,101,753 | \$426,351,000 | \$465,446,602 | \$386.97 | \$383.65 |
| FY 06-07 | 1,081,387 | \$479,830,000 | \$480,461,009 | \$443.72 | \$396.03 |
| FY 07-08 | 1,092,067 | \$494,436,000 | \$494,145,568 | \$452.75 | \$407.31 |
| FY 08-09 | 1,098,236 | \$481,703,000 | \$513,118,535 | \$438.62 | \$422.94 |
| FY 09-10 | 1,109,923 | \$436,990,000 | \$511,292,973 | \$393.71 | \$421.44 |
| FY 10-11 | 1,106,293 | \$412,805,000 | \$519,679,592 | \$373.14 | \$428.35 |
| FY 11-12 Budget | 1,114,529 | \$397,517,000 | \$535,990,480 | \$356.67 | \$441.80 |
| FY 12-13 Prop. Budget | 1,102,142 | \$395,404,000 | \$546,953,380 | \$358.76 | \$450.83 |

ATTACHMENT 11 **Historical Review** **Position Counts & Expenditures**



Sources:

Personnel Count/Expenditures: Budget Books FY 05-06 through FY 12-13, Expenditures by Category of Spending;

Inflation: U.S. Bureau of Labor Statistics

| Fiscal Year | Personnel Cost | CPI Adj Base Year Personnel Cost | Employee Count |
|------------------------------|----------------|----------------------------------|----------------|
| FY 2003-2004 Actual | \$2,013,474 | \$2,013,474 | 30,694 |
| FY 2004-2005 Actual | \$2,163,922 | \$2,067,094 | 30,036 |
| FY 2005-2006 Actual | \$2,169,772 | \$2,137,128 | 29,973 |
| FY 2006-2007 Actual | \$2,474,128 | \$2,206,067 | 30,705 |
| FY 2007-2008 Actual | \$2,572,585 | \$2,268,901 | 30,315 |
| FY 2008-2009 Actual | \$2,500,329 | \$2,356,016 | 29,372 |
| FY 2009-2010 Actual | \$2,383,667 | \$2,347,634 | 28,613 |
| FY 2010-2011 Actual | \$2,448,119 | \$2,386,142 | 26,914 |
| FY 2011-2012 Budget | \$2,287,850 | \$2,461,034 | 26,498 |
| FY 2012-2013 Proposed Budget | \$2,206,901 | \$2,511,371 | 25,886 |

ATTACHMENT 12
10-Year Review
Net Assessed Property Values ('000's) & GOB Governmental Activities Debt Per Capita

