



OFFICE OF THE COMMISSION AUDITOR

**FIRST BUDGET HEARING
September 8, 2022
5:01 P.M.
Commission Chambers**

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KEY BUDGET OBSERVATIONS BY DEPARTMENT

FY 2022-23 Proposed Budget Analysis By Department

This report examines Miami-Dade County's departmental budget by category for the FY 2021-22 Adopted Budget and the FY 2022-23 Proposed Budget. OCA analyzed and researched reasons for increases and decreases within selected expenditures and revenues based on the materiality of discoveries and provided findings and explanations of the differences.

This report, prepared in collaboration with the Miami Dade County departments as subject matter experts, is substantially less detailed in scope than an audit in accordance with the Generally Accepted Auditing Standards (GAAS). The OCA plans and performs the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objectives; accordingly, the OCA does not express an opinion on the data gathered by the subject matter expert(s).

ANIMAL SERVICES

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 505	\$ 200	\$ (305)	-60%
Selected Revenue, Total	\$ 505	\$ 200	\$ (305)	-60%
II. Selected Non-Operating Expenditure				
Reserve	\$ -	\$ -	\$ -	0%
Selected Non-Operating Expenditure, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 13,729	\$ 15,825	\$ 2,096	15%
Fringe Benefits	\$ 6,462	\$ 7,436	\$ 974	15%
Court Costs	\$ 18	\$ 20	\$ 2	11%
Contractual Services	\$ 1,949	\$ 2,026	\$ 77	4%
Other Operating	\$ 6,153	\$ 5,290	\$ (863)	-14%
Charges for County Services	\$ 1,873	\$ 2,047	\$ 174	9%
Grants to Outside Organizations	\$ 1,200	\$ 1,125	\$ (75)	-6%
Capital	\$ 604	\$ 691	\$ 87	14%
Operating Expenditures, Total	\$ 31,988	\$ 34,460	\$ 2,472	8%
IV. Position Count				
Position Count	265	281	16	6%
Position Count, Total	265	281	16	6%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

No significant observations have been identified. The year-over-year difference in personnel expenditures between FY 2021-22 Adopted and FY 2022-23 Proposed Budget is in line with the anticipated 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, the 5% annual merit increase, and the addition of 16 new positions across various divisions.

AUDIT AND MANAGEMENT SERVICES

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Selected Revenue, Total	\$ -	\$ -	\$ -	0%
II. Selected Non-Operating Expenditure				
Reserve	\$ -	\$ -	\$ -	0%
Selected Non-Operating Expenditure, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 3,644	\$ 4,386	\$ 742	20%
Fringe Benefits	\$ 1,404	\$ 1,677	\$ 273	19%
Court Costs	\$ -	\$ -	\$ -	0%
Contractual Services	\$ -	\$ -	\$ -	0%
Other Operating	\$ 159	\$ 181	\$ 22	14%
Charges for County Services	\$ 62	\$ 69	\$ 7	11%
Grants to Outside Organizations	\$ -	\$ -	\$ -	0%
Capital	\$ 15	\$ 15	\$ -	0%
Operating Expenditures, Total	\$ 5,284	\$ 6,328	\$ 1,044	20%
IV. Position Count				
Position Count	39	45	6	15%
Position Count, Total	39	45	6	15%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

No significant observations have been identified. The year-over-year difference in personnel expenditures between FY 2021-22 Adopted and FY 2022-23 Proposed Budget is in line with the anticipated 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, the 5% annual merit increase, and the addition of six (6) new positions in the Audit Services Division.

AVIATION

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 89,129	\$ 87,658	\$ (1,471)	-2%
Selected Revenue, Total	\$ 89,129	\$ 87,658	\$ (1,471)	-2%
II. Selected Non-Operating Expenditure				
Reserve	\$ 87,658	\$ 93,422	\$ 5,764	7%
Selected Non-Operating Expenditure, Total	\$ 87,658	\$ 93,422	\$ 5,764	7%
III. Operating Expenditures				
Salary	\$ 113,034	\$ 123,101	\$ 10,067	9%
Fringe Benefits	\$ 45,642	\$ 49,886	\$ 4,244	9%
Court Costs	\$ 287	\$ 287	\$ -	0%
Contractual Services	\$ 130,321	\$ 152,584	\$ 22,263	17%
Other Operating	\$ 122,261	\$ 131,191	\$ 8,930	7%
Charges for County Services	\$ 100,456	\$ 113,637	\$ 13,181	13%
Grants to Outside Organizations	\$ -	\$ -	\$ -	0%
Capital	\$ 3,637	\$ 2,849	\$ (788)	-22%
Operating Expenditures, Total	\$ 515,638	\$ 573,535	\$ 57,897	11%
IV. Position Count				
Position Count	1,456	1,482	26	2%
Position Count, Total	1,456	1,482	26	2%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Salary, Fringe Benefits, and Position Count:

The \$14.3 million increase is mainly attributed to the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, the 5% annual merit increase, and the addition of 26 new positions across various divisions. The 5% merit increase for FY 2022-23 is scheduled to be granted to 631 out of 1,482 positions throughout FY 2022-23.

2. Contractual Services:

The \$22.3 million increase is mainly attributed to increases implemented across several contractual service categories.

(a) Janitorial Services is expected to resume pre-Covid-19 operational levels (+\$10.8 million), which is in line with actual expenses incurred in FY 2020-21 and FY 2021-22.

(b) Other Outside Contractual Services (+\$3.0 million) represents various equipment and service types. Most of the increase is due to the replacement of airfield gate access barriers, access control equipment, vehicle decal scanners and annual service contracts for X-ray and magnetic inspection equipment, and additional contractual services for the passenger queueing management system in Concourse D - Federal Inspection Services area along with mold and asbestos abatement at Building 703.

AVIATION

(3) Other Professional Services (+\$2.0 million) represents Professional Services contracts such as Best Practice Framework, ICOE Lab Development, Oracle Database Professional Services, EAMS Work Order System services, ADA compliance, insurance claims consultants, risk mitigation, and document control. Some of these services were deferred during FY 2020-21 and are being requested during FY 2022-23.

3. Charges for County Services:

The \$13.2 million increase is mainly attributed to Police Services (+\$4.7 million) and Fire Services (+\$3.4 million), representing the MOU payments made to MDPD and MDFR for reimbursement of personnel salaries and fringes. In addition to the 3% COLA for FY 2021-22 and FY 2022-23, and the 5% annual merit increase, \$2.7 million was attributed to the increase in Police Services Overtime due to the growth of the airport incidents consequent to the passengers' increase. As a result, the Overtime budget for FY 2022-23 is restored to the pre-Covid-19 pandemic levels.

COMMUNITY ACTION AND HUMAN SERVICES

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Selected Revenue, Total	\$ -	\$ -	\$ -	0%
II. Selected Non-Operating Expenditure				
Reserve	\$ -	\$ -	\$ -	0%
Selected Non-Operating Expenditure, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 41,499	\$ 45,320	\$ 3,821	9%
Fringe Benefits	\$ 17,768	\$ 18,703	\$ 935	5%
Court Costs	\$ 1	\$ 1	\$ -	0%
Contractual Services	\$ 8,660	\$ 10,420	\$ 1,760	20%
Other Operating	\$ 8,826	\$ 9,696	\$ 870	10%
Charges for County Services	\$ 2,846	\$ 3,184	\$ 338	12%
Grants to Outside Organizations	\$ 81,119	\$ 83,186	\$ 2,067	3%
Capital	\$ 39	\$ 185	\$ 146	374%
Operating Expenditures, Total	\$ 160,758	\$ 170,695	\$ 9,937	6%
IV. Position Count				
Position Count	618	666	48	8%
Position Count, Total	618	666	48	8%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Salary, Fringe Benefits, and Position Count:

The \$4.8 million increase is mainly attributed to the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, the 5% annual merit increase (+\$2.2 million), the addition of 19 new positions (+\$1.6 million) and the conversion of 29 positions from part-time to full-time (+\$189,000).

2. Contractual Services:

The \$1.8 million increase is partially attributed to the Elderly Services Meals programs due to the anticipated increase in the cost of meals and the number of meals to be served (+\$1.0 million). Furthermore, the Head Start program is projected to increase to accommodate additional Head Start facility enhancements (+\$881,000).

CORRECTIONS AND REHABILITATION

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 1,862	\$ 234	\$ (1,628)	-87%
Selected Revenue, Total	\$ 1,862	\$ 234	\$ (1,628)	-87%
II. Selected Non-Operating Expenditure				
Reserve	\$ 2,315	\$ 1,067	\$ (1,248)	-54%
Selected Non-Operating Expenditure, Total	\$ 2,315	\$ 1,067	\$ (1,248)	-54%
III. Operating Expenditures				
Salary	\$ 235,621	\$ 254,317	\$ 18,696	8%
Fringe Benefits	\$ 118,392	\$ 126,965	\$ 8,573	7%
Court Costs	\$ 39	\$ 44	\$ 5	13%
Contractual Services	\$ 9,486	\$ 10,701	\$ 1,215	13%
Other Operating	\$ 23,508	\$ 27,135	\$ 3,627	15%
Charges for County Services	\$ 8,728	\$ 9,348	\$ 620	7%
Grants to Outside Organizations	\$ -	\$ -	\$ -	0%
Capital	\$ 1,320	\$ 1,203	\$ (117)	-9%
Operating Expenditures, Total	\$ 397,094	\$ 429,713	\$ 32,619	8%
IV. Position Count				
Position Count	3,073	3,085	12	0%
Position Count, Total	3,073	3,085	12	0%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Carryover:

The \$1.6 million decrease is mainly attributed to no longer collecting reimbursements from the Inmate Welfare Fund (IFW) for the Reentry Program Services Bureau personnel (-\$2.1 million). This change was partially offset by the revenue collected from the Law Enforcement Education Fund (Second Dollar Fund), which is restricted for educational purposes of law enforcement personnel pursuant to FS 932.705 (+\$234,000).

2. Reserve:

The \$1.2 million decrease includes the FY 2021-22 unbudgeted IFW reimbursements for Reentry Program Services Bureau personnel under FS 945.215 (-\$1.1 million).

3. Salary, Fringe Benefits, and Position Count:

The \$27.3 million increase is attributed to the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2022, the 3% COLA in 2023, hiring and retention bonuses, and the 5% annual merit increase. Furthermore, the FY 2022-23 Proposed Budget includes the addition of 12 new positions (+\$1.2 million), of which six (6) were added under the newly established Quality Improvement Division responsible for oversight of activities related to the Department of Justice Civil Rights for Institutionalized Persons Act Settlement Agreement and Consent Agreement provisions and

CORRECTIONS AND REHABILITATION

applicable corrective action plans (+\$727,200), and the other six (6) under the Support Services Division to support the Miami-Dade County Reentry Plan (\$469,000).

These changes were offset by the attrition rate change of 2% in Salaries (-\$6.7 million) and 3% in Fringe Benefits (-\$5.4 million), which resulted from increased vacancies from 272 in FY 2021-22 to 409 in FY 2022-23.

4. Contractual Services:

The \$1.2 million increase is mainly attributed to increases implemented across several contractual service categories.

(a) Other Outside Contractual Services increase (+\$527,000), of which \$245,000 for House Arrest Monitoring and \$219,000 for the forecasted extension of the fully reimbursable Opioid Affected Youth Initiative grant.

(b) Water & Sewer Service increase (+\$337,000) due to the budget alignment with the actual spending trend.

(c) Water Treatment Services increase (+\$308,900) mainly resulted from the reclassification of the expenditures for the chillers' monthly maintenance and water treatment services throughout the facilities previously budgeted in Other Outside Maintenance under Other Operating (+\$250,000).

5. Other Operating:

The \$3.6 million increase is mainly attributed to the Food budget increase due to national shortages, inflation, and supply chain disruptions, also resulting in the placement of larger orders to maintain the appropriate inventory levels (+\$2.4 million). In addition, the FY 2022-23 Proposed Budget includes higher Payments to Lessors due to the added lease for the new headquarters in Doral (+\$1.5 million).

CULTURAL AFFAIRS

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 8,216	\$ 14,544	\$ 6,328	77%
Selected Revenue, Total	\$ 8,216	\$ 14,544	\$ 6,328	77%
II. Selected Non-Operating Expenditure				
Reserve	\$ -	\$ -	\$ -	0%
Selected Non-Operating Expenditure, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 8,520	\$ 9,687	\$ 1,167	14%
Fringe Benefits	\$ 3,059	\$ 3,444	\$ 385	13%
Court Costs	\$ 6	\$ 11	\$ 5	83%
Contractual Services	\$ 4,313	\$ 4,694	\$ 381	9%
Other Operating	\$ 10,842	\$ 12,421	\$ 1,579	15%
Charges for County Services	\$ 1,608	\$ 1,765	\$ 157	10%
Grants to Outside Organizations	\$ 19,959	\$ 26,970	\$ 7,011	35%
Capital	\$ 6,140	\$ 6,165	\$ 25	0%
Operating Expenditures, Total	\$ 54,447	\$ 65,157	\$ 10,710	20%
IV. Position Count				
Position Count	90	97	7	8%
Position Count, Total	90	97	7	8%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Carryover:

The \$6.3 million increase is mainly attributed to greater than expected projected revenues at the end of FY 2021-22 for the Tourist Development Tax Revenue (+\$4.3 million) as a result of the accumulated unused revenues due to grant-making activities suspension during the Covid-19 pandemic, which resumed in FY 2021-22.

2. Salary, Fringe Benefits, and Position Count:

The year-over-year difference in personnel expenditures between FY 2021-22 Adopted and FY 2022-23 Proposed Budget is in line with the anticipated 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, the 5% annual merit increase, and the addition of seven (7) new positions across several divisions primarily to address accounts payable and overall back-office support functions.

3. Other Operating:

The \$1.6 million increase is mainly attributed to \$774,000 in Contingency Reserve for projects' funds that will be implemented over multiple fiscal years, of which \$669,000 are for Art in Public Places (APP) projects and \$105,000 are for the Film Production program at the African Heritage Cultural Arts Center.

In addition, the continued increase in the cost of goods sold and services such as artists' fees, contracted labor, and materials, and others, resulted in higher than the anticipated cost to operate

CULTURAL AFFAIRS

Miami-Dade County Auditorium, Joseph Caleb Auditorium, and African Heritage Cultural Arts Center (Cultural Facilities) (+\$473,000).

4. Grants to Outside Organizations:

The \$7.0 million increase is mainly attributed to the estimated increase in Tourist Development Tax Revenue for the end of FY 2021-22 and FY 2022-23, resulting in an enhancement to Grants to Outside Organizations. **Attachment E of the Change Memo** from September 2, 2022, reflects cultural programs monitored by the Department and the itemized list of the organizations that will receive funding in FY 2022-23.

ELECTIONS

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Selected Revenue, Total	\$ -	\$ -	\$ -	0%
II. Selected Non-Operating Expenditure				
Reserve	\$ -	\$ -	\$ -	0%
Selected Non-Operating Expenditure, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 13,244	\$ 17,135	\$ 3,891	29%
Fringe Benefits	\$ 3,608	\$ 4,092	\$ 484	13%
Court Costs	\$ 50	\$ 50	\$ -	0%
Contractual Services	\$ 2,492	\$ 2,768	\$ 276	11%
Other Operating	\$ 3,993	\$ 6,002	\$ 2,009	50%
Charges for County Services	\$ 4,107	\$ 7,092	\$ 2,985	73%
Grants to Outside Organizations	\$ 24	\$ -	\$ (24)	-100%
Capital	\$ 46	\$ 46	\$ -	0%
Operating Expenditures, Total	\$ 27,564	\$ 37,185	\$ 9,621	35%
IV. Position Count				
Position Count	110	122	12	11%
Position Count, Total	110	122	12	11%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Salary, Fringe Benefits, and Position Count:

The \$4.4 million increase is mainly attributed to the increase in Temporary Help (+\$2.7 million) related to the 2022 Gubernatorial General Election, the impact of the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021 and the 3% COLA in 2022. The FY 2022-23 Proposed Budget also includes the 5% annual merit increase (+\$1.7 million), and the addition of 12 positions across various divisions (+\$967,000).

2. Other Operating:

The \$2.0 million increase is mainly attributed to the increase in Payments To Lessors related to the lease of a new elections warehouse (+\$2.6 million), which was partially offset by the decreased need for poll workers contingent on fewer municipal elections (-\$362,000).

3. Charges for County Services:

The \$3.0 million increase is mainly attributed to the Printing and Reproduction of a 2-page ballot for the 2022 Gubernatorial General Election versus a 1-page ballot for the 2022 August Primary Election (+\$2.3 million).

FINANCE

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 5,941	\$ 5,895	\$ (46)	-1%
Selected Revenue, Total	\$ 5,941	\$ 5,895	\$ (46)	-1%
II. Selected Non-Operating Expenditure				
Reserve	\$ -	\$ -	\$ -	0%
Selected Non-Operating Expenditure, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 31,045	\$ 20,058	\$ (10,987)	-35%
Fringe Benefits	\$ 12,093	\$ 7,794	\$ (4,299)	-36%
Court Costs	\$ 113	\$ 92	\$ (21)	-19%
Contractual Services	\$ 1,324	\$ 1,157	\$ (167)	-13%
Other Operating	\$ 8,427	\$ 2,948	\$ (5,479)	-65%
Charges for County Services	\$ 5,226	\$ 3,924	\$ (1,302)	-25%
Grants to Outside Organizations	\$ -	\$ -	\$ -	0%
Capital	\$ 916	\$ 550	\$ (366)	-40%
Operating Expenditures, Total	\$ 59,144	\$ 36,523	\$ (22,621)	-38%
IV. Position Count				
Position Count	424	249	(175)	-41%
Position Count, Total	424	249	(175)	-41%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Salary, Fringe Benefits, and Position Count:

The \$15.3 million decrease is mainly attributed to the anticipated FY 2022-23 separation of the Tax Collector Division from the Finance Department to become a stand-alone department consequent to the 2018 state-wide vote in support of Amendment 10 of the Florida State Constitution (Division Separation), resulting in a transfer-out of the 176 positions (-\$18.2 million).

This change was partially offset by the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, the 5% annual merit increase, and the requested position of the Division Director of Finance Credit and Collections approved as overage during FY 2021-22 to address additional responsibilities for the Code Enforcement Administration and the Medicaid Direct Payment Program.

2. Other Operating:

The \$5.5 million decrease is mainly attributed to the Division Separation (-\$6.3 million), which is partially offset by increases in court costs and GASB 87 systems implementation (+\$390,000).

3. Charges for County Services:

The \$1.3 million decrease is mainly attributed to the Division Separation (-\$1.9 million), which is partially offset by increases for virtualizations, data ports, and other systems equipment and its support (+\$660,000).

HUMAN RESOURCES

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Selected Revenue, Total	\$ -	\$ -	\$ -	0%
II. Selected Non-Operating Expenditure				
Reserve	\$ -	\$ -	\$ -	0%
Selected Non-Operating Expenditure, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 11,947	\$ 13,797	\$ 1,850	15%
Fringe Benefits	\$ 4,571	\$ 5,281	\$ 710	16%
Court Costs	\$ 1	\$ 1	\$ -	0%
Contractual Services	\$ 6	\$ 66	\$ 60	1000%
Other Operating	\$ 440	\$ 225	\$ (215)	-49%
Charges for County Services	\$ 517	\$ 585	\$ 68	13%
Grants to Outside Organizations	\$ -	\$ -	\$ -	0%
Capital	\$ 2	\$ 7	\$ 5	250%
Operating Expenditures, Total	\$ 17,484	\$ 19,962	\$ 2,478	14%
IV. Position Count				
Position Count	143	151	8	6%
Position Count, Total	143	151	8	6%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

No significant observations have been identified. The year-over-year difference in personnel expenditures between FY 2021-22 Adopted and FY 2022-23 Proposed Budget is in line with the anticipated 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, the 5% annual merit increase, and eight (8) additional positions across various divisions, of which four (4) were approved as overages during FY 2021-22 under the new Office of Compensation and Job Analysis Division.

INTERNAL SERVICES

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 10,141	\$ 9,918	\$ (223)	-2%
Selected Revenue, Total	\$ 10,141	\$ 9,918	\$ (223)	-2%
II. Selected Non-Operating Expenditure				
Reserve	\$ 8,715	\$ 4,614	\$ (4,101)	-47%
Selected Non-Operating Expenditure, Total	\$ 8,715	\$ 4,614	\$ (4,101)	-47%
III. Operating Expenditures				
Salary	\$ 73,041	\$ 70,528	\$ (2,513)	-3%
Fringe Benefits	\$ 28,795	\$ 28,230	\$ (565)	-2%
Court Costs	\$ 15	\$ 16	\$ 1	7%
Contractual Services	\$ 75,965	\$ 69,565	\$ (6,400)	-8%
Other Operating	\$ 78,145	\$ 89,686	\$ 11,541	15%
Charges for County Services	\$ 33,480	\$ 33,406	\$ (74)	0%
Grants to Outside Organizations	\$ -	\$ -	\$ -	0%
Capital	\$ 382	\$ 1,121	\$ 739	193%
Operating Expenditures, Total	\$ 289,823	\$ 292,552	\$ 2,729	1%
IV. Position Count				
Position Count	1,005	916	(89)	-9%
Position Count, Total	1,005	916	(89)	-9%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Reserve:

The \$4.1 million decrease is mainly due to covering the ISD Print Shop expenditures (+\$3.1 million).

2. Salary, Fringe Benefits, and Position Count:

The \$3.1 million decrease is mainly attributed to the transfer of 117 positions to the newly established Strategic Procurement Department (-\$14.3 million). The reduction was partially offset by the addition of 28 positions (+\$2.7 million), of which 21 were added as overages during FY 2021-22 across various divisions. In addition, the FY 2022-23 Proposed Budget includes the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, and the 5% annual merit increase.

3. Contractual Services:

The \$6.4 million decrease is mainly attributed to lower Security Services costs under ISD as a result of cost reallocated to the user departments, which is in line with the FY 2020-21 actual spending trend (-\$7.9 million). This change was partially offset by the increased auction sales handled for County departments, Jackson Memorial Hospital and the Department of Health as a result of retiring the aging fleet (+\$1.3 million).

INTERNAL SERVICES

4. Other Operating:

The \$11.5 million increase is mainly attributed to the inclusion of the fuel sales tax for the Fleet Management Division to Miscellaneous Charge Expense, which was previously reflected in the Diesel Fuel and Gasoline-Unleaded expenditure accounts (+\$5.3 million), and the unleaded gasoline cost increasing over 30% due to the widespread impact of rising fuel costs and market conditions (+\$3.6 million).

MANAGEMENT AND BUDGET

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Selected Revenue, Total	\$ -	\$ -	\$ -	0%
II. Selected Non-Operating Expenditure				
Reserve	\$ -	\$ -	\$ -	0%
Selected Non-Operating Expenditure, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 11,740	\$ 14,150	\$ 2,410	21%
Fringe Benefits	\$ 3,984	\$ 4,882	\$ 898	23%
Court Costs	\$ -	\$ 2	\$ 2	100%
Contractual Services	\$ -	\$ 5,003	\$ 5,003	100%
Other Operating	\$ 1,006	\$ 1,293	\$ 287	29%
Charges for County Services	\$ 1,265	\$ 890	\$ (375)	-30%
Grants to Outside Organizations	\$ 29,702	\$ 28,073	\$ (1,629)	-5%
Capital	\$ 89	\$ 71	\$ (18)	-20%
Operating Expenditures, Total	\$ 47,786	\$ 54,364	\$ 6,578	14%
IV. Position Count				
Position Count	111	124	13	12%
Position Count, Total	111	124	13	12%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Salary, Fringe Benefits, and Position Count:

The \$3.3 million increase is mainly attributed to the addition of 13 positions, totaling \$1.2 million in Salary and \$321,000 in Fringe Benefits. Twelve (12) positions were added during FY 2021-22 as overages, of which eight (8) were under the new Administration and Consulting Services Division (+\$878,000) and four (4) under the newly created Grants Capacity Building Section of the Grants Coordination Division (+\$449,000); and one (1) role was included under the new Community Redevelopment and Municipal Services Division (+\$149,000). The other part of the increase is primarily due to the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, in addition to the 3% COLA in 2022 and the 5% annual merit increase.

2. Contractual Services:

The \$5.0 million increase is mainly attributed to the Program and Management Division, newly established in March 2021, which administers and monitors federal funding for declared storms and other emergency-related situations. The division is fully reimbursable by the U.S. Treasury's Coronavirus Relief Fund and FEMA's Public Assistance program, including any consulting expenses. The increase in funding for consulting services results from the County securing various federal grants for major emergency-related events. Hagerty Consulting, Inc continues to manage the County's compliance with the funding guidelines with the FY 2022-23 anticipated spend of \$3.4 million.

MANAGEMENT AND BUDGET

3. **Grants to Outside Organizations:** The \$1.6 million decrease is mainly attributed to the estimated Covid-19 response-related expenditures no longer being funded by the federal grant to provide personal protective equipment to the Ryan White Program's recipients (-\$1.6 million).

MEDICAL EXAMINER

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Selected Revenue, Total	\$ -	\$ -	\$ -	0%
II. Selected Non-Operating Expenditure				
Reserve	\$ -	\$ -	\$ -	0%
Selected Non-Operating Expenditure, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 8,278	\$ 9,260	\$ 982	12%
Fringe Benefits	\$ 3,909	\$ 4,475	\$ 566	14%
Court Costs	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 559	\$ 520	\$ (39)	-7%
Other Operating	\$ 1,756	\$ 1,974	\$ 218	12%
Charges for County Services	\$ 434	\$ 475	\$ 41	9%
Grants to Outside Organizations	\$ -	\$ -	\$ -	0%
Capital	\$ 193	\$ 289	\$ 96	50%
Operating Expenditures, Total	\$ 15,129	\$ 16,993	\$ 1,864	12%
IV. Position Count				
Position Count	89	91	2	2%
Position Count, Total	89	91	2	2%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

No significant observations have been identified. The year-over-year difference in personnel expenditures between FY 2021-22 Adopted and FY 2022-23 Proposed Budget is in line with the anticipated 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, the 5% annual merit increase, and the addition of two (2) positions in the Administration and the Death Investigation divisions.

PARKS, RECREATION AND OPEN SPACES

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 28,335	\$ -	\$ (28,335)	-100%
Selected Revenue, Total	\$ 28,335	\$ -	\$ (28,335)	-100%
II. Selected Non-Operating Expenditure				
Reserve	\$ 21,895	\$ 4,292	\$ (17,603)	-80%
Selected Non-Operating Expenditure, Total	\$ 21,895	\$ 4,292	\$ (17,603)	-80%
III. Operating Expenditures				
Salary	\$ 86,374	\$ 98,532	\$ 12,158	14%
Fringe Benefits	\$ 37,994	\$ 42,262	\$ 4,268	11%
Court Costs	\$ 69	\$ 69	\$ -	0%
Contractual Services	\$ 37,408	\$ 31,629	\$ (5,779)	-15%
Other Operating	\$ 49,365	\$ 58,512	\$ 9,147	19%
Charges for County Services	\$ 28,156	\$ 27,302	\$ (854)	-3%
Grants to Outside Organizations	\$ -	\$ 90	\$ 90	0%
Capital	\$ 1,758	\$ 2,386	\$ 628	36%
Operating Expenditures, Total	\$ 241,124	\$ 260,782	\$ 19,658	8%
IV. Position Count				
Position Count	1,523	1,597	74	5%
Position Count, Total	1,523	1,597	74	5%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Carryover:

The \$23.8 million decrease is attributed to transferring the Rickenbacker and Venetian Causeways (Causeways) to the Department of Transportation and Public Works (DTPW) as a part of the realignment of Causeway operations in FY 2022-23.

2. Reserve:

The \$17.6 million decrease is mainly attributed to the effect of the aforementioned Causeways transfer out of the Department (-\$17.8 million), partially offset by the increase in Reserves for Special Assessment Districts (SADD) (+\$158,000).

3. Salary, Fringe Benefits, and Position Count:

The \$16.4 million increase is mainly attributed to the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, along with the 3% COLA in 2022, the 5% annual merit increase, and the increase in the County's minimum wage to \$15.

The FY 2022-23 Projected Budget also includes adding 86 positions across various divisions (+\$7.0 million) and transferring 12 positions to DTPW (-\$1.3 million). Of the 86, the Miami-Dade Zoological Park and Gardens Division accounts for 37 new positions and 17 conversions from part-time to full-time, impacting Salary and Fringe Benefits by approximately \$4.8 million.

PARKS, RECREATION AND OPEN SPACES

4. Contractual Services:

The \$5.8 million decrease is mainly attributed to the transfer of the Causeways to DTPW (-\$2.2 million) and the correction to the seaweed removal budget in Beach Maintenance (-\$1.8 million).

5. Other Operating:

The \$9.1 million increase is mainly attributed to increases in contractual costs for Right of Way Maintenance (+\$2.1 million) and SADD-related expenditures (+\$2.1 million), of which \$1.1 million resulted from a 7% rate increase in street lighting, \$570,000 attributed to planting initiatives Community Forestation, f/k/a Neat Streets, and Coastal Parks, and \$552,000 related to a change in accounting for the distribution of County's General and Administrative Charges. In addition, the FY 2022-23 Projected Budget includes a new golf cart rental contract (+\$1.0 million).

POLICE

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 19,202	\$ 20,491	\$ 1,289	7%
Selected Revenue, Total	\$ 19,202	\$ 20,491	\$ 1,289	7%
II. Selected Non-Operating Expenditure				
Reserve	\$ 13,176	\$ 12,853	\$ (323)	-2%
Selected Non-Operating Expenditure, Total	\$ 13,176	\$ 12,853	\$ (323)	-2%
III. Operating Expenditures				
Salary	\$ 454,667	\$ 484,566	\$ 29,899	7%
Fringe Benefits	\$ 211,075	\$ 232,188	\$ 21,113	10%
Court Costs	\$ 592	\$ 686	\$ 94	16%
Contractual Services	\$ 8,374	\$ 8,952	\$ 578	7%
Other Operating	\$ 52,577	\$ 61,066	\$ 8,489	16%
Charges for County Services	\$ 59,228	\$ 60,995	\$ 1,767	3%
Grants to Outside Organizations	\$ -	\$ 310	\$ 310	0%
Capital	\$ 10,406	\$ 8,372	\$ (2,034)	-20%
Operating Expenditures, Total	\$ 796,919	\$ 857,135	\$ 60,216	8%
IV. Position Count				
Position Count	4,450	4,509	59	1%
Position Count, Total	4,450	4,509	59	1%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Salary, Fringe Benefits, and Position Count:

The \$51.0 million increase is mainly attributed to the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, and the annual merit increase of approximately 1.6% contingent on employee's status.

The FY 2022-23 Projected Budget also includes 59 new positions across various divisions (+\$6.4 million), of which 50 were added to decrease gun violence and foster community building and relationships with the Community under the Police Services Division. In addition, there was an uptick across various personnel fringe-related rates, primarily Retirement Rates, Group Health, and Life Insurance (+\$3.6 million). The aforementioned increases were partially offset by budgeted attrition.

2. Other Operating:

The \$8.5 million increase is mainly attributed to the expenditures being budgeted by ISD in Auto Liability under Other Operating instead of previously posted in FM LT EQ Insurance under Charges For County Services (+\$4.2 million). In addition, the FY 2022-23 Projected Budget includes an increase in Other Outside Maintenance due to the purchase of the approved new AFIS cloud-based system (+\$966,000) and in Payments to Lessors to cover the temporary lease for the Hammocks District (+\$750,000).

POLICE

3. Capital:

The \$2.0 million decrease is mainly attributed to the reduction in Personal Computer for ruggedized patrol laptops (-\$2.2 million).

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 257,653	\$ 380,093	\$ 122,440	48%
Selected Revenue, Total	\$ 257,653	\$ 380,093	\$ 122,440	48%
II. Selected Non-Operating Expenditure				
Reserve	\$ 305,093	\$ 433,077	\$ 127,984	42%
Selected Non-Operating Expenditure, Total	\$ 305,093	\$ 433,077	\$ 127,984	42%
III. Operating Expenditures				
Salary	\$ 30,060	\$ 28,585	\$ (1,475)	-5%
Fringe Benefits	\$ 9,891	\$ 10,943	\$ 1,052	11%
Court Costs	\$ 302	\$ 207	\$ (95)	-31%
Contractual Services	\$ 43,537	\$ 55,073	\$ 11,536	26%
Other Operating	\$ 72,748	\$ 77,363	\$ 4,615	6%
Charges for County Services	\$ 13,026	\$ 13,113	\$ 87	1%
Grants to Outside Organizations	\$ -	\$ -	\$ -	0%
Capital	\$ -	\$ -	\$ -	0%
Operating Expenditures, Total	\$ 169,564	\$ 185,284	\$ 15,720	9%
IV. Position Count				
Position Count	417	433	16	4%
Position Count, Total	417	433	16	4%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Carryover:

The \$122.4 million increase is mainly attributed to the unanticipated increase in the Documentary Surtax Program (Surtax) in FY 2021-22 (+\$77.2 million) in addition to the Housing and Urban Development increased American Rescue Plan Act funding for Home Investment Partnerships Program (HOME) (+\$30.9 million).

2. Reserve:

The \$128.0 million increase is mainly attributed to excess revenue in HOME and Surtax.

3. Salary and Position Count:

The \$1.5 million decrease is attributed to several vacant positions in the Public Housing Division being unfunded in FY 2022-23 by the Department due to redevelopment efforts under the Rental Assistance Demonstration program (-\$2.1 million). The decrease was partially offset by the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, the 5% annual merit increase the addition of 16 positions, four (4) of which are Real Estate Analysts to assist with monitoring general Infill and Affordable Housing programs developments.

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT

4. Fringe Benefits:

The FY 2022-23 increase represents an erroneous \$1.0 million increase as a result of a budget software system error in FY 2021-22, which has been subsequently corrected.

5. Contractual Services:

The \$11.5 million increase is mainly attributed to higher Contractual Services expenditures projected in FY 2022-23 for the Emergency Rental Assistance Program (+\$8.1 million) and Section 8 Housing Choice Voucher program and RAD redevelopment (+\$3.4 million).

REGULATORY ECONOMIC RESOURCES

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 231,547	\$ 211,631	\$ (19,916)	-9%
Selected Revenue, Total	\$ 231,547	\$ 211,631	\$ (19,916)	-9%
II. Selected Non-Operating Expenditure				
Reserve	\$ 174,368	\$ 166,659	\$ (7,709)	-4%
Selected Non-Operating Expenditure, Total	\$ 174,368	\$ 166,659	\$ (7,709)	-4%
III. Operating Expenditures				
Salary	\$ 86,806	\$ 95,927	\$ 9,121	11%
Fringe Benefits	\$ 33,572	\$ 37,709	\$ 4,137	12%
Court Costs	\$ 21	\$ 12	\$ (9)	-43%
Contractual Services	\$ 36,114	\$ 11,785	\$ (24,329)	-67%
Other Operating	\$ 16,394	\$ 20,056	\$ 3,662	22%
Charges for County Services	\$ 30,395	\$ 31,892	\$ 1,497	5%
Grants to Outside Organizations	\$ 430	\$ (0.049)	\$ (430)	-100%
Capital	\$ 8,940	\$ 13,003	\$ 4,063	45%
Operating Expenditures, Total	\$ 212,672	\$ 210,814	\$ (1,858)	-1%
IV. Position Count				
Position Count	1,078	1,108	30	3%
Position Count, Total	1,078	1,108	30	3%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan (FY 2022-23 Budget Book)

Observations:

The Department's Financial Summary on page 187 of the FY 2022-23 Budget Book Volume III includes an unbalanced operating budget, with a \$12.4 million difference between \$421.7 million in Total Revenues and \$434.3 million in Total Expenditures.

1. Carryover:

The \$19.9 million decrease is mainly attributed to the one-time budgeted carryover amount to process payments to outside agency reimbursements for the Miami River Project contribution from the Army Corps of Engineers (-\$23.5 million).

2. Salary, Fringe Benefits, and Position Count:

The \$13.3 million increase is partially attributed to the addition of 33 positions across various divisions (+\$4.1 million), of which 31 were approved as overages during FY 2021-22. The FY 2022-23 Projected Budget also includes the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021 in addition to the 3% COLA in 2022 (+\$3.6 million) and the 5% annual merit increase (+\$2.3 million). These changes were partially offset by the transfer of three (3) positions to the Community Action and Human Services Department.

3. Contractual Services:

The \$24.3 million decrease is mainly attributed to the one-time reimbursement, aforementioned under Carryover, for the Miami River Project from contributions received by the Army Corps of Engineers (-\$23.5 million).

REGULATORY ECONOMIC RESOURCES

4. Other Operating:

The \$3.7 million increase is attributed to the expenditure reclassification from Building Management System to Rent-Lease Options (+\$3.7 million).

5. Capital:

The \$4.1 million increase is mainly attributed to Utility Service Fees projects, including land acquisition, the surface water canal restoration action plan, hydrologic improvements to canals, testing and evaluation studies for the creation of a salinity barrier, and improvements to the laboratory facility operated by Environmental Resources Management (+\$3.1 million).

SEAPORT

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 83,776	\$ 150,686	\$ 66,910	80%
Selected Revenue, Total	\$ 83,776	\$ 150,686	\$ 66,910	80%
II. Selected Non-Operating Expenditure				
Reserve	\$ 106,726	\$ 170,917	\$ 64,191	60%
Selected Non-Operating Expenditure, Total	\$ 106,726	\$ 170,917	\$ 64,191	60%
III. Operating Expenditures				
Salary	\$ 25,985	\$ 33,346	\$ 7,361	28%
Fringe Benefits	\$ 12,052	\$ 15,174	\$ 3,122	26%
Court Costs	\$ 12	\$ 14	\$ 2	17%
Contractual Services	\$ 16,721	\$ 20,090	\$ 3,369	20%
Other Operating	\$ 12,040	\$ 13,074	\$ 1,034	9%
Charges for County Services	\$ 29,979	\$ 31,905	\$ 1,926	6%
Grants to Outside Organizations	\$ -	\$ -	\$ -	0%
Capital	\$ 11,008	\$ 13,304	\$ 2,296	21%
Operating Expenditures, Total	\$ 107,797	\$ 126,907	\$ 19,110	18%
IV. Position Count				
Position Count	461	518	57	12%
Position Count, Total	461	518	57	12%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Carryover:

The \$66.9 million increase is mainly attributed to the Department receiving State American Rescue Plan Act funds (+\$60.9 million) and refinancing the \$1.2 billion in debt, generating a significant reduction in debt service payments (+\$12.0 million).

2. Reserve:

The \$64.2 million increase is attributed to higher operating expenses resulting in a higher reserve since it accounts for two months of operating expenses as required by the Bond Covenants.

3. Salary, Fringe Benefits, and Position Count:

The \$10.5 million increase is mainly attributed to the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, the 5% annual merit increase, and the conversion of 57 positions from part-time to full-time to improve operating efficiency and decrease position turnover, primarily in the Port Operations Division and the Safety and Security Division.

4. Contractual Services:

The \$3.4 million increase is mainly attributed to the anticipated increase for Gantry Crane maintenance, ship duty, operational maintenance and engineering expense (+\$1.0 million), port-wide fencing and paving improvements (\$750,000), and Electrical Services resulting from the Florida Power and Light rate increase (\$480,000).

5. Capital:

The \$2.3 million increase is mainly attributed to higher costs across Port Miami Crane Management's capital expenses, including crane structural inspections, testing, and engineering (+\$2.2 million).

SOLID WASTE MANAGEMENT

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 237,180	\$ 271,790	\$ 34,610	15%
Selected Revenue, Total	\$ 237,180	\$ 271,790	\$ 34,610	15%
II. Selected Non-Operating Expenditure				
Reserve	\$ 216,429	\$ 242,362	\$ 25,933	12%
Selected Non-Operating Expenditure, Total	\$ 216,429	\$ 242,362	\$ 25,933	12%
III. Operating Expenditures				
Salary	\$ 71,528	\$ 77,887	\$ 6,359	9%
Fringe Benefits	\$ 31,483	\$ 34,614	\$ 3,131	10%
Court Costs	\$ 9	\$ 8	\$ (1)	-11%
Contractual Services	\$ 172,201	\$ 190,894	\$ 18,693	11%
Other Operating	\$ 20,766	\$ 22,394	\$ 1,628	8%
Charges for County Services	\$ 52,670	\$ 59,803	\$ 7,133	14%
Grants to Outside Organizations	\$ 125	\$ 125	\$ -	0%
Capital	\$ 347	\$ 506	\$ 159	46%
Operating Expenditures, Total	\$ 349,129	\$ 386,231	\$ 37,102	11%
IV. Position Count				
Position Count	1,119	1,140	21	2%
Position Count, Total	1,119	1,140	21	2%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Carryover:

The \$34.6 million increase is mainly attributed to the actual FY 2021-22 Carryover being higher than projected from the prior year, which contributed to a larger Carryover anticipated in FY 2022-23 (+\$20.0 million). In addition, revenues for the FY 2021-22 Adopted Budget were projected at 95%, while the FY 2021-22 Projection was at 100% (+\$9.4 million). Furthermore, the System-Wide Waste Disposal Fees (Tipping and Transfer Fees) included an additional 82,000 waste disposal tons realized in FY 2020-21 and FY 2021-22 (+\$5.2 million).

2. Reserve:

The \$25.9 million increase is mainly attributed to lower than anticipated FY 2020-21 expenditures (+\$20.0 million).

The FY 2022-23 Proposed Budget assumed a flat Consumer Price Index (CPI) increase to the Contract rate of the Waste Disposal Fees in anticipation of the final release of the United States Bureau of Labor Statistics July 2022 report. As per the **Change Memo** from September 2, 2022, due to a 4% CPI increase, the Disposal Reserve will increase by \$5.2 million, and the Collections Reserve will decrease by \$2.6 million.

SOLID WASTE MANAGEMENT

3. Salary and Position Count:

The \$6.4 million increase is partially attributed to the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, along with the 3% COLA in 2022 and the 3%-5% annual merit increase (+\$3.0 million). The FY 2022-23 Projected Budget also includes the addition of 21 full-time positions (+\$1.4 million) primarily to support the Collections Operations Division, and Employee Overtime to cover current operations due to hiring challenges (+\$1.1 million).

4. Fringe Benefits:

The \$3.1 million increase is partially attributed to the aforementioned COLA and merit increase, and 21 new positions (+\$565,000). In addition, the FY 2022-23 Projected Budget includes higher personnel fringe-related rates, primarily Retirement Rates (+\$1.4 million) and Group Health Insurance (+\$961,000).

5. Contractual Services:

The \$18.7 million increase is attributed to changes implemented across several contractual service categories.

(a) Other Outside Contractual Services increase (+15.2 million) mainly due to the renewal of the contract with Covanta, the operator of the Waste to Energy Plant (WTE), resulting in higher operating cost (+\$11.5 million), in addition to the anticipated increase under a new recycling contract once the agreement with Waste Management, Inc. expires March 2023 (+\$3.0 million).

(b) Disposal Fees Other Facilities increase (+\$9.2 million) as a result of higher tonnage being processed through Waste Management Medley Landfill (+\$4.5 million) and a new contract to transport waste from North Dade Landfill to Waste Management Okeechobee Landfill (+\$4.3 million).

(c) Payment for Electrical Services decrease (-\$4.5 million) due to removing the portion of the electrical revenues earned from the sale of electricity generated at the Resources Recovery Facility (RRF) that is split between the County and the RRF operator under the renewed WTE contract, resulting in a reduction of Payment for Electrical Services.

(d) SWM Charges Waste Disposals decrease (-\$2.7 million) as a result of the FY 2022-23 Proposed Budget assuming a 3% reduction in collected residential waste tonnage to pre-COVID levels as residents start to return to normal activities.

As per the **Change Memo** from September 2, 2022, the 4% CPI increase will impact the Collections Fund as a result of higher disposal expenditures (+\$2.6 million).

6. Charges for County Services:

The \$7.1 million increase is mainly attributed to the increase in heavy equipment labor and parts, operational increases due to Inflation (+\$1.9 million), enhancements to the current ITD Service Level Agreements and IT Funding Model (+\$1.8 million), the new Fleet Telematic Program aimed at improving drivers' safety (+\$1.7 million) and the change in the OMB administrative charges anticipated to increase from last year's 2.69% to 2.92% in FY 2022-23 (+\$1.5 million).

TRANSPORTATION AND PUBLIC WORKS

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 48,121	\$ 224,855	\$ 176,734	367%
Selected Revenue, Total	\$ 48,121	\$ 224,855	\$ 176,734	367%
II. Selected Non-Operating Expenditure				
Reserve	\$ 7,520	\$ 156,318	\$ 148,798	1979%
Selected Non-Operating Expenditure, Total	\$ 7,520	\$ 156,318	\$ 148,798	1979%
III. Operating Expenditures				
Salary	\$ 292,178	\$ 323,351	\$ 31,173	11%
Fringe Benefits	\$ 117,850	\$ 130,043	\$ 12,193	10%
Court Costs	\$ 12	\$ 13	\$ 1	8%
Contractual Services	\$ 109,586	\$ 117,765	\$ 8,179	7%
Other Operating	\$ 177,507	\$ 134,989	\$ (42,518)	-24%
Charges for County Services	\$ 38,906	\$ 43,204	\$ 4,298	11%
Grants to Outside Organizations	\$ 4,235	\$ 4,235	\$ -	0%
Capital	\$ 9,328	\$ 10,023	\$ 695	7%
Operating Expenditures, Total	\$ 749,602	\$ 763,623	\$ 14,021	2%
IV. Position Count				
Position Count	4,062	4,074	12	0%
Position Count, Total	4,062	4,074	12	0%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Carryover:

The \$176.7 million increase is attributed to reserve funding for COVID-19 FEMA non-reimbursable expenditures, Better Bus Network, Transit Oriented Development restricted funding, contractual services (+\$126.7 million), and the transfer of the Rickenbacker and Venetian Causeways (Causeways) from Parks Recreation and Open Spaces (PROS) (+\$28.7 million).

2. Reserves:

The \$148.8 million increase is attributed to reserve funding for COVID-19 FEMA non-reimbursable expenditures, Better Bus Network, Transit Oriented Development restricted funding, and contractual services (\$126.7 million) and to Causeways transfer from PROS (\$23.7 million).

3. Salary, Fringe Benefits, and Position Count:

The \$43.4 million increase is attributed to the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, the 3% COLA in 2022, the 5% annual merit increase and various personnel fringe-related rates (+\$18.2 million). In addition, the FY 2022-23 Projected Budget includes the increase in Transport Workers Union adjustments (+\$11.8 million), Overtime as a result of recruitment challenges (+\$9.2 million), and the transfer of 12 Causeways' positions from PROS (+\$1.3 million).

TRANSPORTATION AND PUBLIC WORKS

4. Other Operating:

The \$42.5 million decrease is mainly attributed to the reduction in Better Bus Network since it's expected to be implemented in the last quarter of FY 2022-23 (-\$30.4 million), and Contracted Routes budget alignment with the actual spending trend (-\$18.2 million).

5. Charges for County Services:

The \$4.3 million increase is mainly attributed to Causeways transfer from PROS (+\$1.8 million), additional fleet charges (+\$794,000), building and roof repairs for the Traffic Signals and Signs sections offices on NW 36th St (+\$300,000), ITD services (+\$424,000), and advertising and marketing costs (+\$164,000).

WATER AND SEWER

Table 1 (in thousands)

Category Name	Adopted Budget FY 21-22	Proposed Budget FY 22-23	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 79,261	\$ 82,900	\$ 3,639	5%
Selected Revenue, Total	\$ 79,261	\$ 82,900	\$ 3,639	5%
II. Selected Non-Operating Expenditure				
Reserve	\$ 82,900	\$ 85,883	\$ 2,983	4%
Selected Non-Operating Expenditure, Total	\$ 82,900	\$ 85,883	\$ 2,983	4%
III. Operating Expenditures				
Salary	\$ 203,203	\$ 221,022	\$ 17,819	9%
Fringe Benefits	\$ 88,264	\$ 94,575	\$ 6,311	7%
Court Costs	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 93,121	\$ 90,813	\$ (2,308)	-2%
Other Operating	\$ 37,302	\$ 28,900	\$ (8,402)	-23%
Charges for County Services	\$ 75,511	\$ 79,995	\$ (12)	6%
Grants to Outside Organizations	\$ -	\$ -	\$ -	0%
Capital	\$ 97,500	\$ 112,928	\$ 15,428	16%
Operating Expenditures, Total	\$ 594,901	\$ 628,233	\$ 33,332	6%
IV. Position Count				
Position Count	2,819	2,904	85	3%
Position Count, Total	2,819	2,904	85	3%

Source: FY 2022-23 Proposed Budget and Multi-Year Capital Plan

Observations:

1. Carryover and Reserve:

Carryover represents the cash balance of the operating account at the end of FY 2021-22, which moved over to FY 2022-23. Reserve is required by the Master Bond Ordinance year-end Flow of Fund Entry requirement, representing two months of the prior fiscal year's annual Operating and Maintenance (O&M) budget, excluding O&M Capital expenditures.

2. Salary, Fringe Benefits, and Position Count:

The \$24.1 million increase is attributed to the 3% Cost of Living Adjustments (COLA) effective the first pay period in October 2021, along with the 3% COLA in 2022 and the 5% annual merit increase.

The FY 2022-23 Proposed Budget also includes 85 additional positions (+\$5.8 million), of which 13 were approved as overages during FY 2021-22.

3. Contractual Services:

The \$2.3 million decrease is mainly attributed to an overall reduction in services within Outside Consultant Network (-\$4.7 million), including demolitions, eBuilder implementation services, water and wastewater systems studies.

In addition, the cost related to Calcium Carbonate Disposal decreased due to the size of the lagoon section that is scheduled for a clean-out every three to five years (-\$1.4 million). These changes were offset by the increase in Electrical Services mainly due to fuel surcharges and WASD's participation in the Solar Together program (+\$4.2 million).

WATER AND SEWER

4. Other Operating:

The \$8.4 million decrease is mainly attributed to the reduction of the Bad Debt allowance as a result of the moratorium waiver, resulting in the placement of delinquent accounts on payment plans, correspondingly reducing the receivables (-\$16.0 million). This change was offset by price increases for chemicals and materials utilized for the water treatment process (+\$2.7 million), infrastructure (+\$2.0 million), and equipment maintenance (+\$1.1 million).

5. Capital:

The \$15.4 million increase is mainly attributed to \$14.2 million in Transfers to Capital Funds required by Bond Ordinance to fund the renewal and replacement water and wastewater infrastructure projects.

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The Office of the Commission Auditor

The Office of the Commission Auditor (OCA) was established in September 2002 by Ordinance 03-2 to provide support and professional analysis of the policy, service, budgetary and operational issues before the Miami-Dade Board of County Commissioners. The Commission Auditor's duties include reporting to the Board of County Commissioners on the fiscal operations of County departments, as well as whether the fiscal and legislative policy directions of the Commission are being efficiently and effectively implemented

This report, prepared in collaboration with the Miami-Dade County departments as subject matter experts, is substantially less detailed in scope than an audit in accordance with the Generally Accepted Auditing Standards (GAAS). The OCA plans and performs the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objectives; accordingly, the OCA does not express an opinion on the data gathered by the subject matter expert(s).