

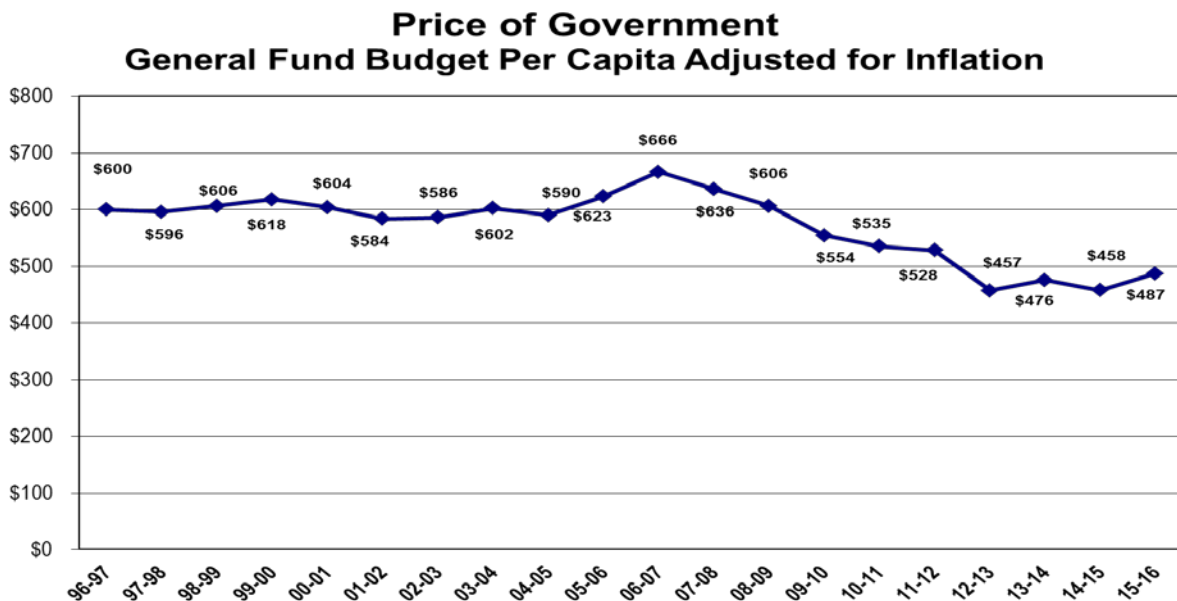
## EXECUTIVE SUMMARY

This is the FY 2015-16 Proposed Budget and Multi-Year Capital Plan. This budget is a sustainable operating plan that virtually ends our reliance on one-time revenues. This Proposed Budget assumes millage rates will remain the same. Revenue projections have exceeded what was estimated last year in our five-year financial forecast and we are able to fund targeted service enhancements in the areas of public safety, recreation and culture, social services, and neighborhood services. We have the flexibility to invest in our reserves and our infrastructure, as well as shore up our support services.

These volumes provide context for the relationship between the annual budget, Strategic Plan, and departmental Business Plans. The FY 2015-16 Proposed Budget sets forth specific objectives for the upcoming fiscal year and anticipated one year results, as well as a five-year financial forecast. As it did last year, the five-year financial forecast is balanced, including reserve contributions.

The priorities that serve as the foundation for the FY 2015-16 Proposed Budget have not changed. Essential services such as public safety, services for the elderly and children, support of economic development, and public safety continue to be prioritized, as these functions are essential for a thriving community. Our ability to provide vital services, such as water, sewer, and waste collection, is maintained. A focus on sustainable initiatives is woven through all of our services and activities. We ensure resources are available to address critical capital needs, particularly for our water and sewer system. As well, we are making adjustments to the funding for internal support functions to address deferred facility and asset needs, and provide staff to support internal functions to ensure efficient and effective delivery of services. More information may also be found within each department's narrative in Volumes 2 and 3 of the Proposed Budget.

The following chart illustrates the per capita cost of government for the last 20 years. In FY 2015-16, the per capita cost is \$179 less than at its highest in FY 2006-07.



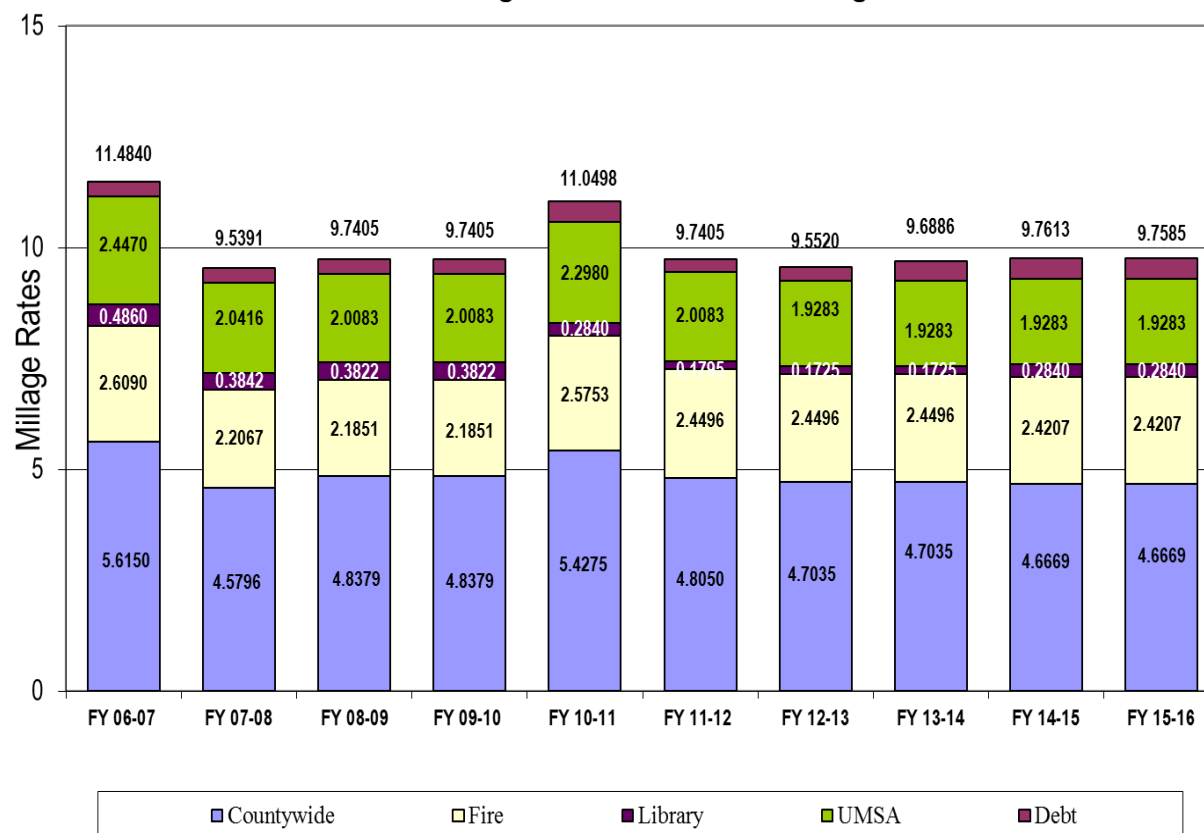
## FY 2015-16 Proposed Budget and Multi-Year Capital Plan

The FY 2015-16 Proposed Budget is balanced at \$6.762 billion, \$4.692 billion of which comprises the operating budget and \$2.070 billion of which comprises funding for capital projects. The operating budget is 2.6 percent higher than the FY 2014-15 Adopted Budget of \$4.575 billion. The tax supported budgets, the Countywide General Fund, Unincorporated Municipal Services Area (UMSA) General Fund, Library System, and Fire Rescue District budgets, total \$1.493 billion, or 32 percent of the total operating budget. Unfunded operating requests from the departments total \$148.355 million and \$15.656 billion of unfunded capital projects.

The FY 2015-16 Proposed Multi-Year Capital Plan is \$2.070 billion, a 23.5 percent higher from the FY 2014-15 Adopted Capital Budget of \$1.676 billion. The increase is due to capital projects coming online and/or the purchase of major equipment to include the Air Rescue Helicopters, the first phase of Aviation's new Terminal Optimization Program (TOP), intersection improvements, road resurfacing, enhanced bus service, rail vehicle replacement, ocean outfall and consent decree projects for the Water and Sewer Department and various facility renovations such as the Culmer/Overtown Neighborhood Service Center and the Kendall Cottages. The FY 2015-16 Proposed Multi-Year Capital Plan totals \$22.215 billion. The Proposed Multi-Year Capital Plan includes funding for the County general obligation bond programs at a millage rate of 0.422 and funding for the Public Health Trust general obligation bond program at a millage rate of 0.0280. The adopted millage rate for the Fire District is reduced to 0.0086 mills.

The chart on the below illustrates the combined millage rates for the last 10 years.

**Countywide, Fire Rescue District, Library, and UMSA Operating  
Millages and Voted Debt Millages**



## FY 2015-16 Proposed Budget and Multi-Year Capital Plan

The Proposed Budget is balanced utilizing the same operating millage rates as last year, totaling 9.7585, including millage requirements for debt service obligations. This is 0.0028 mills lower than the FY 2014-15 adopted total millage rate of 9.7613, due to adjustments in the Fire Rescue voter-approved debt millage rate.

The FY 2015-16 Proposed Budget adds 26,173 positions, with a net change of 746 more positions than the FY 2014-15 Adopted Budget. Positions eliminated since the FY 2010-11 Adopted Budget totals, with a net change of 1,439 fewer positions. The table on this page and the next summarizes budget and positions changes by department.

FY 2015-16 ADOPTED BUDGET AND MULTI-YEAR CAPITAL PLAN TOTAL FUNDING AND POSITIONS BY DEPARTMENT									
Department	Total Funding			Total Positions			Position Changes		
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2013-14	FY 2014-15	FY 2015-16	Enhancements	Reductions	Transfers
<b>Policy Formulation</b>									
Office of the Mayor	\$ 5,506	\$ 4,809	\$ 4,759	41	41	41	-	-	-
Board of County Commissioners	\$ 16,729	\$ 19,234	\$ 19,466	163	168	169	1	-	-
County Attorney's Office	\$ 22,381	\$ 22,458	\$ 22,887	119	121	121	-	-	-
	<b>\$ 44,616</b>	<b>\$46,501</b>	<b>\$47,112</b>	<b>323</b>	<b>330</b>	<b>331</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Public Safety</b>									
Corrections and Rehabilitation	\$ 302,399	\$ 303,881	\$ 325,083	2,846	2,869	3,067	227	(17)	(12)
Fire Rescue	\$ 366,256	\$ 371,223	\$ 400,160	2,120	2,365	2,415	50	-	-
Judicial Administration	\$ 28,698	\$ 33,217	\$ 32,915	279	279	282	3	-	-
Juvenile Services	\$ 10,003	\$ 11,454	\$ 11,747	99	99	99	-	-	-
Law Library	\$ 603	\$ 885	\$ 840	3	6	3	-	(3)	-
Legal Aid	\$ 3,346	\$ 3,316	\$ 3,405	37	37	37	-	-	-
Medical Examiner	\$ 9,941	\$ 11,587	\$ 11,757	83	83	83	-	-	-
Miami-Dade Economic Advocacy Trust	\$ 1,310	\$ 1,405	\$ 1,080	12	12	9	-	(3)	-
Office of the Clerk	\$ 15,372	\$ 17,580	\$ 18,904	173	174	178	4	-	-
Police	\$ 538,077	\$ 558,007	\$ 585,202	4,064	4,012	4,017	5	-	-
Capital Outlay Reserve	\$ 11,967	\$ 26,214	\$ 20,299	-	-	-	-	-	-
Non-Departmental	\$ 6,777	\$ 6,742	\$ 6,992	-	-	-	-	-	-
	<b>\$1,294,749</b>	<b>\$1,345,511</b>	<b>\$1,418,384</b>	<b>9,716</b>	<b>9,936</b>	<b>10,190</b>	<b>289</b>	<b>(23)</b>	<b>(12)</b>
<b>Transportation</b>									
Aviation	\$ 387,135	\$ 457,971	\$ 474,068	1,184	1,256	1,284	28	-	-
Office of the Citizens' Independent Transportation Trust	\$ 1,813	\$ 2,350	\$ 2,350	9	9	9	-	-	-
Port of Miami	\$ 78,497	\$ 78,613	\$ 80,596	362	349	331	3	(8)	(13)
Transit	\$ 429,613	\$ 536,987	\$ 532,873	3,235	3,247	3,339	136	(2)	(42)
Public Works and Waste Management	\$ 48,702	\$ 57,020	\$ 56,448	363	364	367	1	-	2
Capital Outlay Reserve	\$ 951	\$ 961	\$ 713	-	-	-	-	-	-
Non-Departmental	\$ -	\$ -	\$ -	-	-	-	-	-	-
	<b>\$ 946,711</b>	<b>\$1,133,902</b>	<b>\$1,147,048</b>	<b>5,153</b>	<b>5,225</b>	<b>5,330</b>	<b>168</b>	<b>(10)</b>	<b>(53)</b>
<b>Recreation and Culture</b>									
Cultural Affairs	\$ 25,723	\$ 31,803	\$ 32,216	55	55	59	4	-	-
HistoryMiami	\$ 3,642	\$ 3,854	\$ 3,854	-	-	-	-	-	-
Library	\$ 44,423	\$ 52,322	\$ 59,310	412	412	440	28	-	-
Perez Art Museum Miami	\$ 2,664	\$ 4,000	\$ 3,664	-	-	-	-	-	-
Patricia and Phillip Frost Museum of Science	\$ 2,500	\$ 2,500	\$ 2,500	-	-	-	-	-	-
Parks, Recreation and Open Spaces	\$ 106,697	\$ 109,404	\$ 119,515	644	706	757	34	-	17
Adrienne Arsht Center for the Performing Arts Trust	\$ 8,541	\$ 9,150	\$ 10,146	-	-	-	-	-	-
Vizcaya Museum and Gardens	\$ 6,092	\$ 7,541	\$ 2,500	64	70	-	-	(70)	-
Tourist Development Taxes	\$ 30,355	\$ 29,728	\$ 32,567	-	-	-	-	-	-
Capital Outlay Reserve	\$ 2,685	\$ 1,874	\$ 5,171	-	-	-	-	-	-
Non-Departmental	\$ 826	\$ 150	\$ 350	-	-	-	-	-	-
	<b>\$ 234,148</b>	<b>\$252,326</b>	<b>\$271,793</b>	<b>1,175</b>	<b>1,243</b>	<b>1,256</b>	<b>66</b>	<b>(70)</b>	<b>17</b>

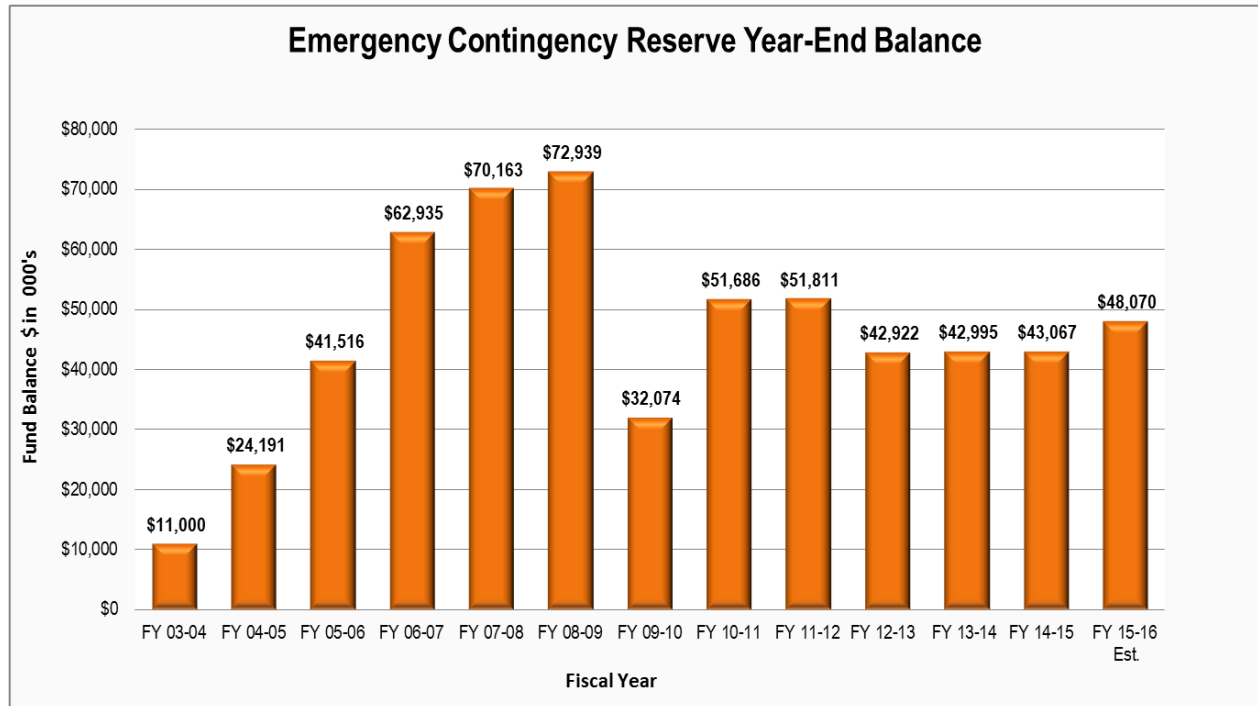
# FY 2015-16 Proposed Budget and Multi-Year Capital Plan

FY 2015-16 ADOPTED BUDGET AND MULTI-YEAR CAPITAL PLAN									
TOTAL FUNDING AND POSITIONS BY DEPARTMENT									
Department	Total Funding			Total Positions			Position Changes		
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2013-14	FY 2014-15	FY 2015-16	Enhancements	Reductions	Transfers
<b>Neighborhood and Infrastructure</b>									
Parks, Recreation and Open Spaces	\$ 20,862	\$ 22,384	\$ 25,299	195	195	210	15	-	-
Animal Services	\$ 14,087	\$ 16,564	\$ 17,418	173	146	146	-	-	-
Public Works and Waste Management	\$ 326,974	\$ 367,060	\$ 367,104	1,165	1,264	1,298	35	(1)	-
Water and Sewer	\$ 415,205	\$ 465,165	\$ 493,053	2,351	2,491	2,626	135	-	-
Regulatory and Economic Resources	\$ 100,571	\$ 113,813	\$ 117,747	829	831	842	11	-	-
Capital Outlay Reserve	\$ 1,735	\$ 3,340	\$ 2,190	-	-	-	-	-	-
Non-Departmental	\$ 5,437	\$ 5,537	\$ 5,537	-	-	-	-	-	-
	\$ 884,871	\$ 993,863	\$ 1,028,348	4,713	4,927	5,122	196	(1)	0
<b>Health and Human Services</b>									
Community Action and Human Services	\$ 113,479	\$ 118,022	\$ 117,863	485	489	505	16	-	-
Homeless Trust	\$ 42,299	\$ 47,467	\$ 57,353	17	17	18	1	-	-
Jackson Health Systems	\$ 137,402	\$ 147,220	\$ 161,006	-	-	-	-	-	-
Public Housing and Community Development	\$ 68,363	\$ 67,461	\$ 72,443	327	360	368	-	-	8
Capital Outlay Reserve	\$ 14,297	\$ 16,078	\$ 14,900	-	-	-	-	-	-
Non-Departmental	\$ 31,391	\$ 29,442	\$ 29,556	-	-	-	-	-	-
	\$ 407,231	\$ 425,690	\$ 453,121	829	866	891	17	0	8
<b>Economic Development</b>									
Public Housing and Community Development	\$ 58,719	\$ 77,843	\$ 60,533	54	67	55	-	(3)	(9)
Miami-Dade Economic Advocacy Trust	\$ 2,827	\$ 6,034	\$ 7,041	10	10	9	-	(1)	-
Regulatory and Economic Resources	\$ 10,739	\$ 11,967	\$ 10,930	111	107	88	-	(2)	(17)
Capital Outlay Reserve	\$ 312	\$ -	\$ -	-	-	-	-	-	-
Non-Departmental	\$ 46,514	\$ 30,016	\$ 42,848	-	-	-	-	-	-
	\$ 119,111	\$ 125,860	\$ 121,352	175	184	152	0	(6)	(26)
<b>General Government</b>									
Audit and Management Services	\$ 4,178	\$ 4,483	\$ 4,478	37	37	37	-	-	-
Commission on Ethics and Public Trust	\$ 1,866	\$ 1,945	\$ 2,140	14	14	14	-	-	-
Communications	\$ 15,912	\$ 19,297	\$ 19,709	178	179	169	1	-	(11)
Elections	\$ 24,361	\$ 23,241	\$ 35,310	94	94	94	-	-	-
Finance	\$ 30,713	\$ 35,580	\$ 40,039	331	319	351	32	-	-
Human Resources	\$ 9,710	\$ 9,974	\$ 10,904	112	102	107	5	-	-
Information Technology	\$ 150,874	\$ 138,580	\$ 153,166	593	656	737	10	(8)	79
Inspector General	\$ 4,382	\$ 5,548	\$ 6,033	38	38	38	-	-	-
Internal Services	\$ 239,519	\$ 273,037	\$ 283,095	717	852	884	34	-	(2)
Management and Budget	\$ 7,640	\$ 33,433	\$ 34,393	80	64	67	3	-	-
Property Appraiser	\$ 31,921	\$ 34,029	\$ 39,895	368	361	403	-	42	-
Capital Outlay Reserve	\$ 17,240	\$ 13,627	\$ 14,307	-	-	-	-	-	-
Non-Departmental	\$ 50,381	\$ 61,984	\$ 73,870	-	-	-	-	-	-
	\$ 588,697	\$ 654,758	\$ 717,339	2,562	2,716	2,901	85	34	66
	\$ 4,520,134	\$ 4,978,411	\$ 5,204,497	24,646	25,427	26,173	822	(76)	0
Less Interagency Transfers	\$ 466,422	\$ 403,196	\$ 512,880						
Grand Total	\$ 4,053,712	\$ 4,575,215	\$ 4,691,617						

Note: Total position elimination includes the reduction of 70 positions to reflect removal of the Vizcaya Museum and Gardens from the County's Table of Organization. Total net position increase is 676.

## FY 2015-16 Proposed Budget and Multi-Year Capital Plan

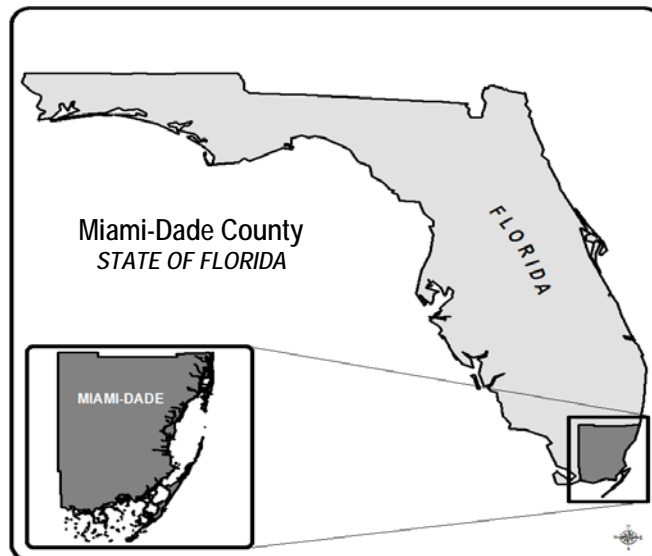
General Fund reserves are funded at 4.43 percent of the general fund operations. By the end of FY 2015-16, the Emergency Contingency Reserve is anticipated to have a balance of \$48.070 million, as shown in the chart below.



As always, more information concerning the FY 2015-16 Proposed Budget, including prior year's budgets, may be found at our website: [www.miamidade.gov/budget](http://www.miamidade.gov/budget). We hope that this document communicates the information about our budget effectively and welcome any comments or suggestions you might have.

### WHERE ARE WE? WHO ARE WE?

Miami-Dade County, formerly known as Dade County, was created on January 18, 1836 under the Territorial Act of the United States. Some believe the city was named Miami, which comes from “Mayaimi” and means very large lake, refers to Lake Okeechobee. The Miami River marked the beginning of a canoe trail through the Everglades to the big lake. Other interpretations include the Native American words for “sweet waters” and “friends.” The County was originally named for Major Francis L. Dade, a soldier killed in 1835 in the Second Seminole War. The name was combined to Miami-Dade County in 1997. Subsequent to the creation of Miami-Dade County, Florida became the twenty-seventh state of the United States of America on March 3, 1845.



Miami-Dade County, Florida is the most populous county in the southeastern United States and the seventh largest in the nation by population. Miami-Dade County is often referred to as the "Gateway to Latin America and the Caribbean." The County's population as of April 2014 is 2,604,265. Miami-Dade County is part of the seven-county South Florida Region, which includes Monroe, Broward, Palm Beach, Martin, St. Lucie and Indian River counties. Palm Beach, Broward and Miami-Dade counties comprise the Miami-Fort Lauderdale-Pompano Beach Metropolitan Statistical Area (MSA), the nation's eighth largest MSA and fourth largest urbanized area, with a population of almost 5.828 million.

The population density within the urban area is approximately 1,361 people per square mile. Based on the most recent census data, nearly 77 percent of the total population is White, 19 percent is Black or African American, and four percent is of some other race or combination of races. The largest ethnic group in the County is Hispanic or Latino, representing 65 percent of the population. Approximately 51 percent of the people living in Miami-Dade County in 2011 were foreign-born. Among people, at least five years old, living in Miami-Dade County in 2010, 72 percent spoke a language other than English at home. Of those speaking a language other than English at home, 88 percent spoke Spanish and 12 percent spoke some other language. The 2015 Area Median Income (AMI) for a four-person household as determined by the United States Department of Housing and Urban Development is \$49,900. As reported by the University of Florida, Bureau of Economic and Business Research, 21 percent of the families in Miami-Dade lived below the poverty line.

Approximately 424 square miles (excludes bay and coastal water) of the County are within the urbanized area, while the total county area currently covers a total of 2,431 square miles; 1,898 square miles of land bound by Biscayne Bay and the Atlantic Ocean to the east, Everglades National Park to the west, the Florida Keys to the south, and Broward County to the north. Miami-Dade County is the only metropolitan area in the United States that borders two national parks: Biscayne National Park and Everglades National Park.

In 2012, the Gross Regional Product in Miami-Dade County grew to \$124 million. The leading industries in the region contributing to this growth include real estate, wholesale trade, retail trade and accommodations and food services. That year, total private employment grew nearly 3 percent, with the fastest growing sectors including

## FY 2015-16 Proposed Budget and Multi-Year Capital Plan

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construction, professional and business services, leisure and hospitality, transportation and warehousing, and retail trade. The top three trade partners in 2013 were Brazil, Colombia, and Costa Rica and other countries in the top 25 include China, Singapore, and United Arab Emirates. A comparison year to date import trade from the third quarter of 2012 to the third quarter of 2013 reflects a growth of more than 10 percent.

Miami International Airport (MIA) and PortMiami are major economic drivers in the region and are the hubs for tourism and trade. In the last 12 months there have been more than 21 million arrivals at MIA and more than 5 million cruise passengers at PortMiami. Year to date, visitors to Greater Miami have grown by more than six percent over last year. Tourist taxes are projected to grow between eight and nine percent over last year.

In September 2012, the South Florida Regional Planning Council released the South Florida Comprehensive Economic Development Strategy (CEDS) for 2012-2017. The CEDS reports that the regional population has begun to grow again, with a significant number of immigrants enhancing our diversity, which is an asset for the region's global competitiveness. While this growth and diversity will provide for the development of new businesses, it will also require the regional governments to make major investments in the region's infrastructure, including water and wastewater, transportation, and solid waste. Lower incomes, higher poverty rates, and relatively lower educational attainment levels mean that improved educational opportunities will be critical to the region's success. The CEDS is intended to align state, regional and local economic development initiatives, utilizing the Florida Chamber Foundation's Six-Pillars of Florida's Future Economy™ as its organizing foundation:

- Talent Supply & Education
- Innovation & Economic Development
- Infrastructure & Growth Leadership
- Business Climate & Competitiveness
- Civic & Governance Systems
- Quality of Life & Quality Places

Miami-Dade County endeavors to support economic development in our region by providing resources to support infrastructure and to make our community livable and sustainable.

### OUR STRUCTURE

This chapter discusses our governmental structure, our organizational structure, and our financial structure. Each plays a role in long-term planning and the annual allocation of resources.

#### GOVERNMENTAL STRUCTURE

##### *Two-Tier Federation*

The County has operated since 1957 under a unique metropolitan system of government known as a "two-tier federation." This was made possible when Florida voters approved a constitutional amendment in 1956 that allowed the people of the County to enact a home rule charter. At that time, the electors of Miami-Dade County were granted the power to revise and amend the Charter from time to time by countywide vote. The most recent amendment was in November 2012. The Miami-Dade County Charter may be viewed at:

<http://www.miamidade.gov/charter/library/charter.pdf>

The County has home rule powers, subject only to the limitations of the Constitution and general laws of the State. The County has, in effect, a regional government with certain powers effective throughout the entire county, including 34 municipalities located within the county, and a municipal government for the unincorporated area of the county. Unlike a consolidated city-county, where the city and county governments merge into a single entity, these two entities remain separate. Instead there are two "tiers," or levels, of government: city and county. The County can take over particular activities of a city's operations if the services fall below minimum standards set by the Board of County Commissioners (BCC) of Miami-Dade County or with the consent of the governing body of a particular city. The County can also dissolve a city with fewer than 20 electors.

Of the county's total population, approximately 1,139,366 or 44 percent live in the unincorporated area, the majority of which is heavily urbanized. For residents living in the Unincorporated Municipal Service Area (UMSA), the County fills the role of both tiers of government. All residents pay a property tax to support regional services, such as transportation, jails, and regional parks. Residents within UMSA pay a property tax for municipal-type services provided by the County such as local police patrol, local parks, and local roads. Residents of municipalities do not pay UMSA tax, but rather pay a property tax to the municipality in which they reside.

##### *Governance*

On January 23, 2007, the Miami-Dade County Charter was amended to create a Strong Mayor form of government, with further charter amendments approved on November 2, 2010. The Mayor is elected countywide to serve a four-year term and is limited to two terms in office. The Mayor, who is not a member of the BCC, serves as the elected head of County government. In this role, the Mayor is responsible for the management of all administrative departments and for carrying out policies adopted by the Commission. The Mayor has, within ten days of final adoption by the BCC, veto authority over any legislative, quasi-judicial, zoning, and master plan or land use decision of the BCC, including the budget or any particular component, and the right to appoint all department directors unless disapproved by a two-thirds majority of those Commissioners then in office at the next regularly scheduled meeting.

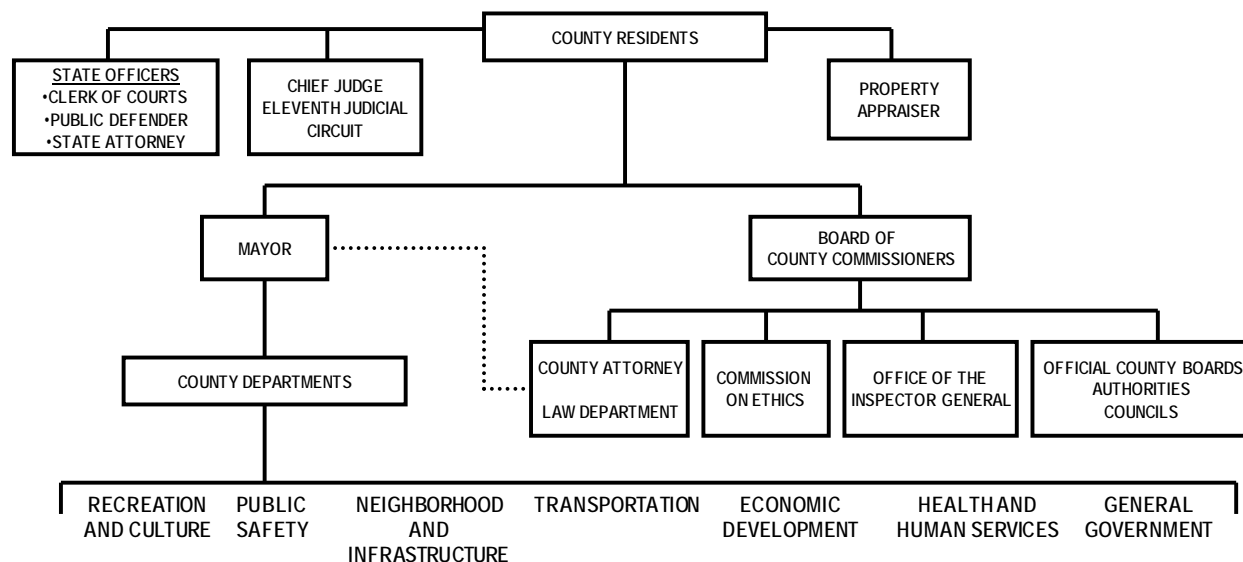
The BCC is the legislative body, consisting of 13 members elected from single-member districts. Members are elected to serve two consecutive four-year terms and elections of the membership are staggered. The full BCC chooses a Chairperson, who presides over the BCC, as well as appoints the members of its legislative committees.



## FY 2015-16 Proposed Budget and Multi-Year Capital Plan

The BCC has a wide array of powers to enact legislation, establish service standards, and regulate businesses operating within the County. It also has the power to override the Mayor's veto with a two-thirds vote.

Florida's Constitution provides for five elected officials to oversee executive and administrative functions for each county: Sheriff, Supervisor of Elections, Tax Collector, Property Appraiser, and Clerk. Through the Home Rule Charter, the first three of these offices were reorganized and became subordinate County Departments. The most visible distinction between Miami-Dade and other Florida counties is the title of its law enforcement agency. It is the only county in Florida that does not have an elected sheriff, or an agency titled "Sheriff's Office." Instead, the equivalent agency is known as the Miami-Dade Police Department and its chief executive is known as the Director of the Miami-Dade Police Department. The Property Appraiser is elected to a four-year term, with no term limits. The Clerk of the Board is a separate, duly elected constitutional officer as mandated by Article V, Section 16 of the Constitution of the State of Florida. The Clerk is elected to a four-year term by the electorate of Miami-Dade County. In this capacity, the Clerk serves as the Clerk of the Board of County Commissioners, County Recorder, County Auditor, custodian of all County funds, and custodian of all records filed with the Court.



### ORGANIZATIONAL STRUCTURE

On page 9 of this book, a more detailed Table of Organization is displayed illustrating the reporting relationships for the various entities of the County, including all of the various departments and entities included in the County's Proposed Budget.

Miami-Dade County departments and entities are divided into policy formation, six strategic service delivery areas, and general government functions.

- *Policy Formulation*: provides the leadership for the County as whole; the Office of the Mayor, the Board of County Commissioners, and the County Attorney
- *Public Safety*: provides comprehensive and humane programs for crime prevention, treatment and rehabilitation and improves public safety through the use of community planning and enforcement of quality of life issues; Corrections and Rehabilitation, Fire Rescue, Juvenile Services, Medical Examiner, and Police; funding for the County obligations and local requirements for the Eleventh Judicial Circuit (State Attorney,

## FY 2015-16 Proposed Budget and Multi-Year Capital Plan

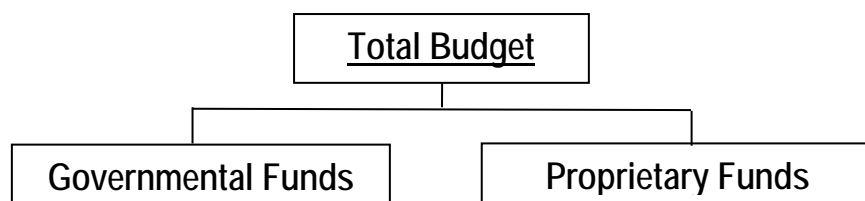
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Public Defender, and Administrative Office of the Courts) and the Office of the Clerk is included in this strategic area

- *Transportation:* promotes innovative solutions to transportation challenges by maximizing the use of transportation systems on a neighborhood, county and regional basis; Aviation, Office of the Citizens' Transportation Trust, Port Miami, and Transit
- *Recreation and Culture:* develops, promotes and preserves cultural, recreational, library and natural experiences and opportunities for residents and visitors; Cultural Affairs, Library, and Parks, Recreation and Open Spaces
- *Neighborhood and Infrastructure:* provides efficient, consistent, and appropriate growth management and urban planning services and also promotes responsible stewardship of natural resources and provides timely and reliable public infrastructure services including road maintenance, animal care and control, stormwater, solid waste and wastewater management and a safe and clean water delivery system; Animal Services, Public Works and Waste Management, and Water and Sewer
- *Health and Human Services:* improves the quality of life and promotes maximum independence through the provision of health care, housing, and social and human services to those in need; Community Action and Human Services, Homeless Trust, and Public Housing and Community Development; the maintenance of effort funding for Jackson Health System is also included in this strategic area
- *Economic Development:* supports activities that increase and diversify jobs and incomes while eliminating socio-economic disparities in underserved areas and lead the coordination of economic development activities, expand entrepreneurial opportunities and create a more business friendly environment in Miami-Dade County; Regulatory and Economic Resources and funding for the Miami-Dade Economic Advocacy Trust are included in this strategic area
- *General Government:* provides the internal support functions that ensure the successful implementation of the six other strategic areas; Audit and Management Services, Elections, Information Technology, Human Resources, Finance, Internal Services, Communications, and Office of Management and Budget along with funding to support the Commission on Ethics and Public Trust, the Office of the Inspector General, and the Property Appraiser are included in this strategic area

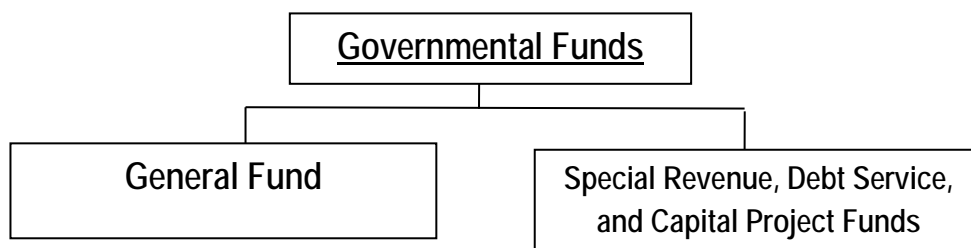
### FINANCIAL STRUCTURE

The following details the Miami-Dade County Fund Structure, describing the various funds and providing information regarding appropriations, or spending authority, within those funds. A fund is a set of self-balancing accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives, as required by special regulations, restrictions, or limitations. Miami-Dade County's funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Only governmental funds and proprietary funds are appropriated as part of the annual budget. The budget ordinance that is presented to the BCC in September for the two public budget hearings follows this fund structure.



### *Governmental Funds*

Governmental funds account for most of the County's basic services. Taxes, intergovernmental revenues, charges for services, and proceeds from bond sales principally support the activities reported in these funds. There are nine enterprise funds reported in the County's annual financial report that are considered proprietary funds.



The General Fund is the County's primary operating fund. It is used to account for the financial resources of the general government, except those required to be accounted for in another fund. Within the general fund, the operating budget separates Countywide expenditures (for regional services) from UMSA expenditures (for municipal services). That separation ensures that residents pay only for the services they receive. Some services are easy to differentiate: health care, mass transit, correctional facilities operations and support, and elections, for example are all countywide services. Many departments, including Miami-Dade Police, Parks, Recreation and Open Spaces, Public Works and Waste Management, and Regulatory and Economic Resources, however, provide both regional and municipal services and their general fund subsidies are allocated between the Countywide revenues and UMSA revenues as appropriate. Each department's allocation is reviewed annually.

Police services provided in the unincorporated area are similar to police services provided by municipal police departments. These services include uniform police patrols, general investigative services, school crossing guard program services, and community-based crime prevention programs. Criminal and other specialized investigative activities primarily serve the unincorporated area, but also provide support to municipalities on an as needed basis. Those costs are allocated between the Countywide and UMSA budgets based on relative workloads during the previous fiscal year. Countywide police functions are generally the sheriff's functions and include the crime laboratory, court services, civil process, warrants, public corruption investigations, and portions of the communications and records bureaus. The expenditures of overall support functions such as the director's office, the legal and professional compliance bureaus, and information technology services are allocated in accordance with the overall department-wide allocation between Countywide and UMSA budgets.

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Non-reimbursed costs of police presence supporting municipal police departments at events of countywide significance are also considered countywide functions. The allocation of the police budget is 31 percent to the Countywide budget and 69 percent to the UMSA budget for FY 2014-15.

The Parks, Recreation and Open Spaces Department expenditures are divided similarly. Community and neighborhood parks, and community pools provide local services to the residents of the surrounding neighborhoods, and roadside maintenance and landscaping are supported by the UMSA budget. Countywide park facilities and programs serve all county residents and include regional parks such as Amelia Earhart, Ives Estates, Tamiami, and Tropical parks, metropolitan parks, Zoo Miami, cultural facilities, natural areas, cooperative extension, and beaches. Administrative support and construction (planning, design, development, and maintenance) costs are allocated between the Countywide and UMSA budgets on the basis of the relative costs of direct services. Some countywide park facilities such as marinas and tennis centers generate revenues to support their operations and require little if any property tax support. As a result of this year's review of the cost allocation method and service enhancements, countywide support (including all funding sources) in this fiscal year is 56 percent.

General Fund support to planning and administration functions within the Regulatory and Economic Resources Department is allocated based on proportions of workload that relate to the unincorporated area as compared to the overall county. Because most planning activities such as charrettes, development reviews, preparation of special planning studies, and support of community councils are local in nature, the costs are allocated to the unincorporated area budget. Costs associated with the review of Developments of Regional Impact, areawide economic forecasting and census related activities, however, are included in the countywide budget because of their countywide significance. In FY 2015-16, UMSA General Fund support of the planning function in the Regulatory and Economic Resources Department is 29 percent.

The Public Works and Waste Management Department's unincorporated area budget provides funding for local right-of-way maintenance activities which include minor debris removal, pothole patching, paving, resurfacing, and sidewalk repair, as well as other work done in the UMSA area. Countywide public works responsibilities such as traffic signalization and signage, traffic engineering design, and arterial road maintenance in municipalities, and mosquito control and bridge operations throughout the county are funded from Countywide funds. Several direct services are both Countywide and UMSA funded. These include right-of-way surveying and land acquisition, and highway engineering. As in the case of the Parks, Recreation and Open Spaces Department, some public works services, such as causeways and special taxing districts, are self-supporting and require no property tax support. Administrative costs are allocated on the basis of the relative costs of direct services. Of the total recommended General Fund support, countywide support in FY 2015-16 is 53 percent and UMSA support funds 47 percent of activities.

The cost of the County's central administration, which supports operating departments, is apportioned based on the ratio of countywide versus unincorporated area operating costs across the entire general fund. This allocation for FY 2015-16 is 74 percent to the Countywide budget and 26 percent to the UMSA budget,. In some cases, specific functions within a particular central administrative department are funded from either the countywide or unincorporated area budget depending on the population served while other functions may be funded differently. For example, the Information Technology Department has administrative functions funded by Countywide and UMSA general fund however other services provided are funded through internal service charges such as telephone and radio services. Finally, the central administration is partially funded through an

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administrative reimbursement charged to proprietary funds. For the FY 2015-16 Proposed Budget, that percentage is 3.12 percent, a 11 percent reduction from the prior year's calculation of 3.45 percent.

Revenue allocation is more clearly defined and usually based on statutory guidelines. Counties are authorized to collect certain revenues, as are municipalities. In accordance with state law and the Home Rule Charter, the unincorporated area realizes revenues comparable to those received by municipalities in Miami-Dade County. More detail on revenue allocations is provided.

There are three other governmental funds included in the budget:

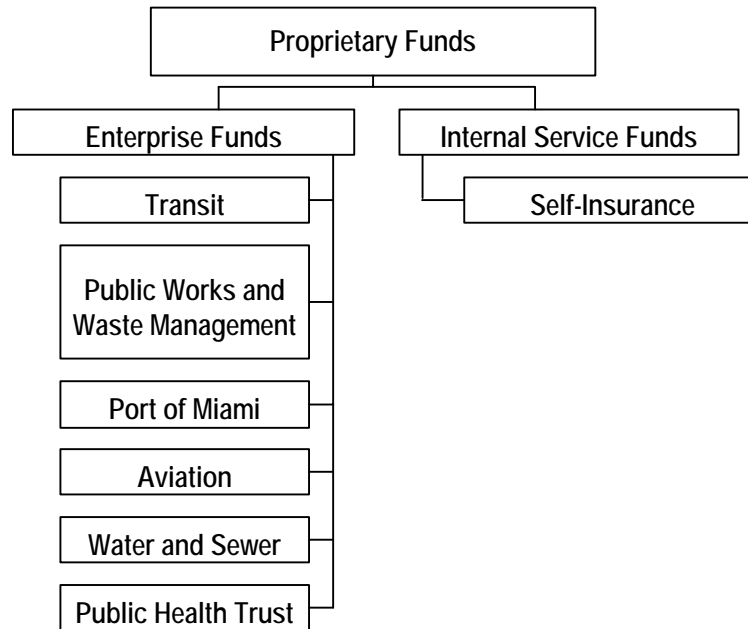
**Special Revenue Funds:** Special revenue funds are used to account for revenues from specific sources that are restricted by law or policy to finance specific activities.

**Debt Service Funds:** Debt service funds are used to account for the accumulation of resources for and the payment of principal and interest on long-term obligations.

**Capital Project Funds:** Capital project funds are used to account for financial resources used for the acquisition and/or construction of major capital facilities and infrastructure.

### *Proprietary Funds*

Proprietary funds are those funds where the County charges a user fee in order to recover costs. The County's proprietary funds include enterprise funds and an internal service fund.



Enterprise funds are used to finance and account for the acquisition, operation, and maintenance of facilities and services that are intended to be entirely or predominantly self-supporting through the collection of charges from external customers. The following major enterprise funds are included in the County's financial statements:

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Miami-Dade Transit Agency: Operates the County's mass transit rail system, bus system, metro-mover system, and paratransit services.

Miami-Dade Public Works and Waste Management Department: Provides solid waste collection and recycling services to the unincorporated area of Miami-Dade County and some municipalities. Also, provides solid waste disposal services to 17 municipalities and operates a variety of facilities, including landfills, transfer stations, and neighborhood trash and recycling centers.

Port of Miami: Operates the Dante B. Fascell Port of Miami-Dade County.

Miami-Dade Aviation Department: Operates and develops the activities of the Miami International Airport, three other general aviation airports, and one training airport.

Miami-Dade Water and Sewer Department: Maintains and operates the County's water distribution system and wastewater collection and treatment system.

Public Health Trust/Jackson Health System (PHT): The PHT was created by a County ordinance in 1973 to provide for an independent governing body responsible for the operation, governance, and maintenance of certain designated health facilities. These facilities include Jackson Memorial Hospital, a teaching hospital operating in association with the University of Miami School of Medicine, Jackson North Medical Center, Jackson South Community Hospital, and several primary care centers and clinics throughout Miami-Dade County.

There are four additional enterprise funds: the Rickenbacker Causeway (within the Public Works and Waste Management Department), the Perez Art Museum Miami, and the Section 8 Allocation and Mixed Income Properties funds.

Internal service funds are used to report any activity that provides goods and services to other funds, departments, or agencies of the County, on a reimbursement basis. The County has one internal service fund, the Self-Insurance Fund, which accounts for the County's insurance programs covering property, automobile, general liability and workers' compensation. It is also used for medical, dental, life, and disability insurance accounts for County employees. A large portion of the group medical insurance program is self-insured.

### *Fiduciary Funds*

Fiduciary funds are used to report assets held in a trustee or agency capacity for others. The County currently has funds held in an agency capacity by the Clerk of the Circuit and County Court and the Tax Collector, as well as other funds placed in escrow pending distributions. These funds cannot be used to support the County's own programs, and therefore, are not required to be appropriated as part of the annual budget.

Clerk of Circuit and County Courts Agency Fund: Accounts for funds received, maintained and distributed by the Clerk of the Circuit and County Courts in his capacity as custodian to the State and County judicial systems.

Tax Collector Agency Fund: Accounts for the collection and distribution of ad valorem taxes and personal property taxes to the appropriate taxing districts. Also accounts for

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the collection of motor vehicle registration fees and sales of other State of Florida licenses, the proceeds of which are remitted to the State.

Pension Trust Fund: Accounts for assets held by Northern Trust Bank for the benefit of employees of the Public Health Trust who participate in the Public Health Trust Defined Benefit Retirement Plan.

Other Agency Funds: Accounts for various funds placed in escrow pending timed distributions.