

TABLE OF CONTENTS

Budget Message to the Residents	7
Miami-Dade County Table of Organization	10
Table of Contents.....	11
Budget-in-Brief.....	15
EXECUTIVE SUMMARY	26
Where Are We? Who Are We?	31
Our Structure.....	33
Government Structure.....	33
Organizational Structure	34
Financial Structure	35
What Do We Do? How Are We Doing	41
Plan.....	42
Measure	43
Monitor	44
The Budget Process and Property Taxes	45
What is the Budget?.....	45
Property Taxes.....	45
Budget and Financial Policies.....	52
The Budget Development Process	56
The FY 15-16 Proposed Budget	58
Five-Year Financial Outlook.....	72
Property Tax Supported Budgets.....	72
Assumptions	73
Revenue Forecast.....	75
Expenditure Forecast.....	83
Revenue/Expenditure Reconciliation	93
Financial Outlook Summary Charts	94
Major Proprietary Departments	97
ADOPTED BUDGET ORDINANCES AND APPROPRIATION SCHEDULES.....	111
APPENDICES.....	249
Funding Summary.....	251
Operating Budget Expenditure by Revenue Source with Total Positions.....	252
Expenditure by Category of Spending	259
Capital Revenue Summary by Source	275
Capital Expenditure Summary by Strategic Area	278
Countywide General Fund Revenue	280
Unincorporated Municipal Service Area General Fund Revenue	282
Non-Departmental Expenditures	284
Capital Budget	288
Capital Outlay Reserve	319
Capital Unfunded Project Summary by Strategic Area and Department.....	321

TABLE OF CONTENTS (cont'd)

Community-based Organization Funding	322
Gas Tax Revenue	329
Transient Lodging and Food and Beverage Taxes	330
Quality Neighborhood Improvement Program (QNIP).....	331
Revenue Capacity.....	333
Debt Capacity	334
Ratios of Outstanding Debt by Type	335
Miami-Dade County Outstanding Debt.....	336
Outstanding Long-Term Liabilities	349
Financial Note 8 Long-Term Debt	350
Strategic Plan Objectives.....	351
ACRONYMS, GLOSSARY, AND INDEX	357