

# Memorandum



**Date:** April 6, 2016

**To:** Edward Marquez, Deputy Mayor/ Finance Director  
Charles Anderson, Commission Auditor

**From:** Jennifer Moon, Director *Jennifer Moon*  
Office of Management and Budget

**Subject:** Revenue Estimating of Miami Dade County

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In accordance with Ordinance 07-45, in anticipation of the first revenue estimating conference, attached are the initial revenue estimating worksheets we developed to provide information about significant departmental and other County revenues. As in prior years, each sheet provides information such as the type of revenue discussed, its source, historical performance, growth assumptions, and methodology used for estimating future revenue performance. We continue to revise these sheets to better communicate the data incorporated.

Actual performance data from the year to date was used in estimating these revenues. In the future, we will be providing updated information based on more actual data and include projections for FY 2016-17.

Please review the information provided and if you have any questions or need additional information or clarification please feel free to contact me at (305) 375-5143.

Attachment

c: Honorable Carlos A. Gimenez, Mayor  
Honorable Chairman Jean Monestime  
and Members, Board of County Commissioners  
Commission Auditor Staff  
Office of the Mayor Senior Staff  
OMB Budget Analyst Staff

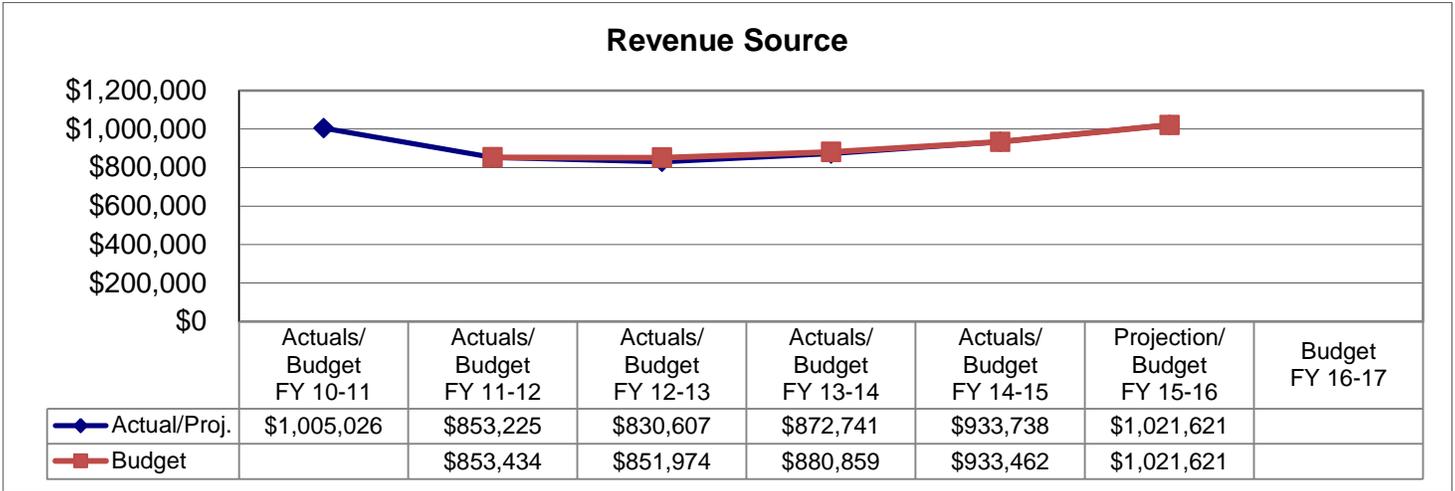
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# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Countywide (CW) Ad Valorem

Historical Data (\$ in 000s)



## Revenue Details

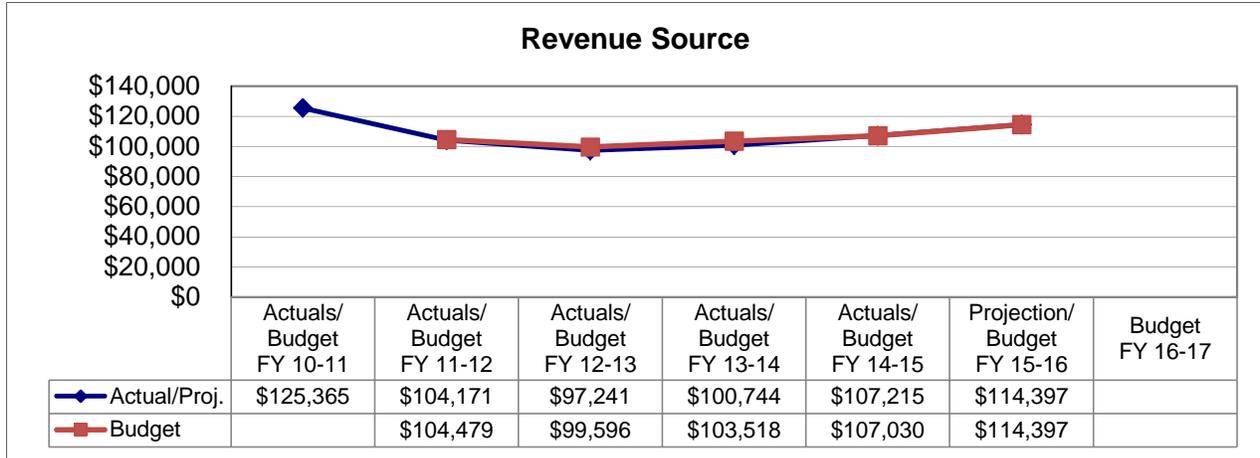
<b>Description:</b>	<p>Tax is levied on all nonexempt real and personal property in the county.                      Ad valorem revenue = tax roll multiplied by the appropriate millage rate.                      Yearly Budget Ordinances set the millage rate used to compute the tax levy                      Article VII, Section 9 of the Florida Constitution set rules for applying ad-valorem taxes                      Statute 129.01 (2)(b) requires that budgets include 95 percent of all receipts reasonably anticipated from all sources including taxes to be levied. State Statute 200.065 governs millage computation requirements.</p>
<b>Driving Forces:</b>	<p>Prior to 2001, property values have shown stable growth in the long term; between 2001 and 2007 tax roll growth was extraordinary; however, due to changes in legislation, constitutional mandates, and a downturn in the state's economy, Ad Valorem revenues have experienced significant decline.</p> <p>Tax revenues are impacted by the tax rates adopted each year as well as changes in property taxable value and new construction</p>
<b>Revenue Analysis</b>	<p>The FY 2015-16 budget value is based on the adopted millage rates and certified roll figures of July 1, 2015 at 95 percent. Based on current ad valorem receipts, it seems that ad valorem revenue will be coming in as budgeted. This may change after the close of the third quarter once the 2015 roll is finalized after pending value adjustment board adjustments.</p> <p>Calculation of Property Taxes:                      There are four factors for calculating the amount of property tax assessed on property:</p> <ol style="list-style-type: none"> <li>1. The assessed value of the property;</li> <li>2. Adjustments for Amendment 10 of the Florida Constitution, if applicable [Amendment 10 to the State Constitution limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index (CPI) or three percent;</li> <li>3. The amount of value that is not subject to taxes (e.g., the \$50,000 homestead exemption and the additional homestead exemption for senior citizens who meet income criteria); and</li> <li>4. The millage rate.</li> </ol> <p>According to state law, the County Property Appraiser determines the market value of each property in Miami-Dade County as of January 1 each year. Then Amendment 10 adjustments are applied to find the assessed value. Finally, appropriate exemptions are applied to reach the taxable value. The taxable value is then multiplied by the millage rates set by the BCC and by other taxing authorities in September to determine the amount of property taxes that must be paid for the property.</p>

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: UMSA Ad Valorem

## Historical Data (\$ in 000s)



## Revenue Details

**Description:** Tax is levied on all nonexempt real and personal property in the county. Ad valorem revenue = tax roll multiplied by the appropriate millage rate. Yearly Budget Ordinances set the millage rate used to compute the tax levy. Article VII, Section 9 of the Florida Constitution set rules for applying ad-valorem taxes. Statute 129.01 (2)(b) requires that budgets include 95 percent of all receipts reasonably anticipated from all sources including taxes to be levied. State Statute 200.065 governs millage computation requirements.

**Driving Forces:** Prior to 2001, property values have shown stable growth in the long term; between 2001 and 2007 tax roll growth was extraordinary; however, due to changes in legislation, constitutional mandates, and a downturn in the state's economy, Ad Valorem revenues have experienced significant decline. Tax revenues are impacted by the tax rates adopted each year as well as changes in property taxable value and new construction

**Revenue Analysis:** The FY 2015-16 budget value is based on the adopted millage rates and certified roll figures of July 1, 2015 at 95 percent. Based on current ad valorem receipts, it seems that ad valorem revenue will be coming in as budgeted. This may change after the close of the third quarter once the 2015 roll is finalized after pending value adjustment board adjustments.

**Calculation of Property Taxes**  
There are four factors for calculating the amount of property tax assessed on property:

1. The assessed value of the property;
2. Adjustments for Amendment 10 of the Florida Constitution, if applicable [Amendment 10 to the State Constitution limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index (CPI) or three percent;
3. The amount of value that is not subject to taxes (e.g., the \$50,000 homestead exemption and the additional homestead exemption for senior citizens who meet income criteria); and
4. The millage rate.

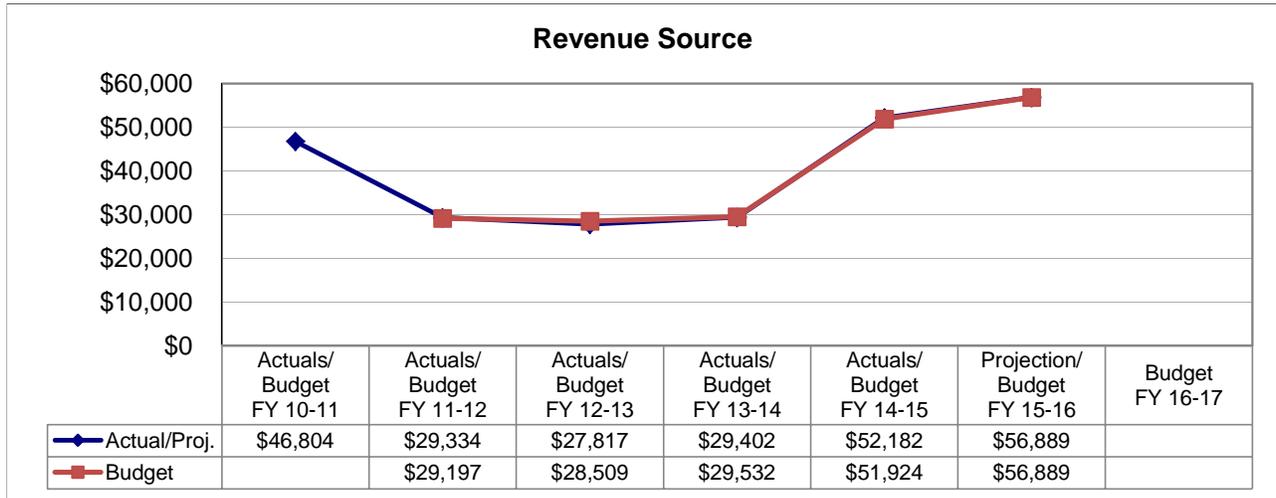
According to state law, the County Property Appraiser determines the market value of each property in Miami-Dade County as of January 1 each year. Then Amendment 10 adjustments are applied to find the assessed value. Finally, appropriate exemptions are applied to reach the taxable value. The taxable value is then multiplied by the millage rates set by the BCC and by other taxing authorities in September to determine the amount of property taxes that must be paid for the property.

# Revenue Estimating Worksheet

Department: Library

Revenue Source: Library Ad Valorem

**Historical Data (\$ in 000s)**



**Revenue Details**

**Description:** Tax is levied on all nonexempt real and personal property in the Library Taxing District  
 Ad valorem revenue = property tax roll multiplied by the appropriate millage rate  
 Yearly Budget Ordinances set the millage rate used to compute the tax levy  
 Article VII, Section 9 of the Florida Constitution set rules for applying ad-valorem taxes  
 Statute 129.01 (2)(b) requires that budgets include 95 percent of all receipts reasonably anticipated from all sources including taxes to be levied  
 State Statute 200.065 spells out the millage computation requirements

**Driving Forces:** Prior to 2001, property values have shown stable growth in the long term; between 2001 and 2007 tax roll growth was extraordinary; however, beginning in 2008, due to changes in legislation, constitutional mandates, and a downturn in the state's economy, Ad Valorem revenues experienced significant decline until FY 2011-12.  
 Tax revenues are impacted by the tax rates adopted each year as well as changes in property taxable value and new construction  
 Florida per-capita income growth

**Revenue Analysis:** The FY 2015-16 budget value is based on the adopted millage rates and certified roll figures of July 1, 2015 at 95 percent. Based on current ad valorem receipts, it seems that ad valorem revenue will be coming in as budgeted. This may change after the close of the third quarter once the 2015 roll is finalized after pending value adjustment board adjustments.

**Calculation of Property Taxes**

There are four factors for calculating the amount of property tax assessed on property:

1. The assessed value of the property;
2. Adjustments for Amendment 10 of the Florida Constitution, if applicable [Amendment 10 to the State Constitution limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index (CPI) or three percent (for FY 08-09 such growth is limited to three percent)];
3. The amount of value that is not subject to taxes (e.g., the \$50,000 homestead exemption and the additional homestead exemption for senior citizens who meet income criteria); and
4. The millage rate.

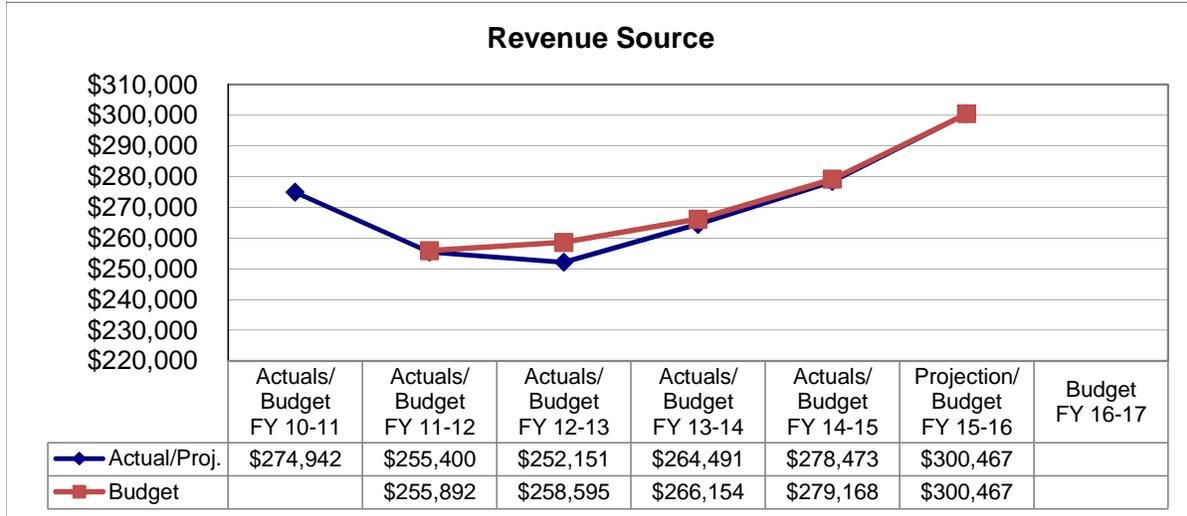
According to state law, the County Property Appraiser determines the market value of each property in Miami-Dade County as of January 1 each year. Then Amendment 10 adjustments are applied to find the assessed value. Finally, appropriate exemptions are applied to reach the taxable value. The taxable value is then multiplied by the millage rates set by the BCC and by other taxing authorities in September to determine the amount of property taxes that must be paid for the property.

# Revenue Estimating Worksheet

Department: Fire Rescue

Revenue Source: Fire Ad Valorem

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Tax is levied on all nonexempt real and personal property in the county  
 Ad valorem revenue = property tax roll multiplied by the appropriate millage rate  
 Yearly Budget Ordinances set the millage rate used to compute the tax levy  
 Article VII, Section 9 of the Florida Constitution set rules for applying ad-valorem taxes  
 Statute 129.01 (2)(b) requires that budgets include 95 percent of all receipts reasonably anticipated from all sources including taxes to be levied  
 State Statute 200.065 governs millage computation requirements

**Driving Forces:** Prior to 2001, property values have shown stable growth in the long term; between 2001 and 2007 tax roll growth was extraordinary; however, due to changes in legislation, constitutional mandates, and a downturn in the state's economy, Ad Valorem revenues have experienced significant decline  
 Tax revenues are impacted by the tax rates adopted each year as well as changes in property taxable value and new construction

**Revenue Analysis:** The FY 2015-16 budget value is based on the adopted millage rates and certified roll figures of July 1, 2015 at 95 percent. Based on current ad valorem receipts, it seems that ad valorem revenue will be coming in as budgeted. This may change after the close of the third quarter once the 2015 roll is finalized after pending value adjustment board adjustments.

Calculation of Property Taxes

There are four factors for calculating the amount of property tax assessed on property:

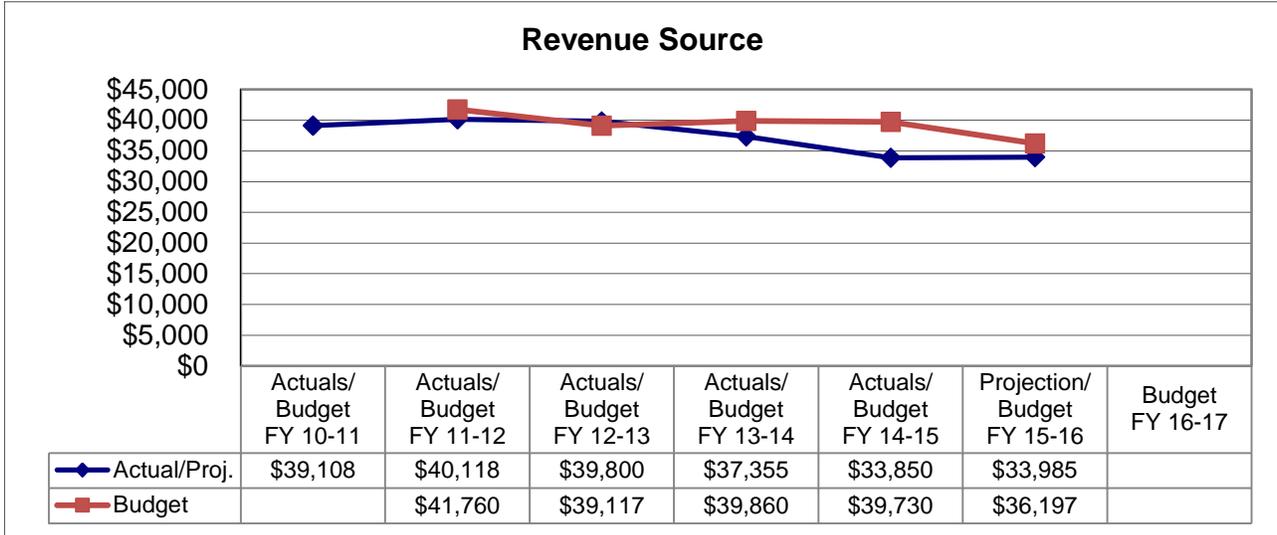
1. The assessed value of the property;
2. Adjustments for Amendment 10 of the Florida Constitution, if applicable [Amendment 10 to the State Constitution limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index (CPI) or three percent (for FY 08-09 such growth is limited to three percent)];
3. The amount of value that is not subject to taxes (e.g., the \$50,000 homestead exemption and the additional homestead exemption for senior citizens who meet income criteria); and
4. The millage rate.

According to state law, the County Property Appraiser determines the market value of each property in Miami-Dade County as of January 1 each year. Then Amendment 10 adjustments are applied to find the assessed value. Finally, appropriate exemptions are applied to reach the taxable value. The taxable value is then multiplied by the millage rates set by the BCC and by other taxing authorities in September to determine the amount of property taxes that must be paid for the property.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Communications Services Tax



## Revenue Details

**Description:** Also known as the unified or simplified tax. Tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium.  
 F.S. 202.12(1) : a state tax is imposed on the retail sale of communications services at the rate of 4.92 percent while the retail sale of any direct-to-home satellite service received in this state is taxed at the rate of 9.07 percent.  
 F.S. 203.01(1)(b): second component is the gross receipts tax of 2.52 percent that is applied to communications services.  
 Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust fund, Local Government Half-Cent Sales Tax Clearing Trust Fund, and the state's General Revenue Fund.

**Driving Forces:** Demand for cellular phone services, Cable TV, and residential landline telephony.

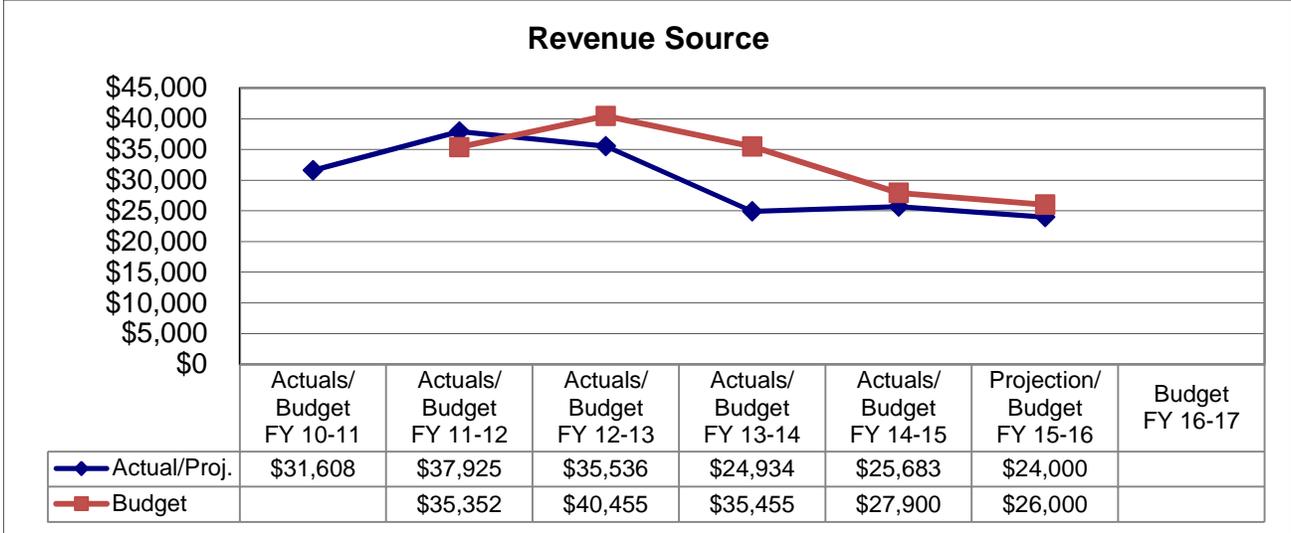
**Revenue Analysis:** Revenues are considered 100 percent UMSA.  
 The FY 2015-16 projections is based on year-to-date collections. The loss of revenue is reflective of changes adopted by the Florida Legislature during prior year session which modified the definition of certain services. Although the legislature stated the County will be held harmless because the percent distribution between the State and the local governments would be modified, actual collections are not currently reflecting this assumption.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Franchise Fees (FPL)

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Home Rule authority to impose a fee upon a utility (FPL) to grant a franchise for the privilege of using local governments' rights-of-way. The Franchise Fee is charged by FPL to its customers in a calendar year.

**Driving Forces:** Population and household growth

**Revenue Analysis:** The impact of a fee change (increase/decrease) implemented by FPL, is reflected the fiscal year following the change.

Distribution to municipalities of FPL is based on a computation that begins with the gross sales revenue received by FPL to compute the gross franchise fee payment to the County for each municipal area. The gross fee is then adjusted for municipal personal and property taxes paid by FPL throughout the county and UMSA. After distributions are made to the municipalities, the remaining balance is revenue to UMSA.

Although the FY 2010-11 Adopted Budget included an FPL rate increase, actuals reflects a one-time revenue adjustment due to a reimbursements to all FPL customers as a result of an adjustment associated with fuel costs, which the Public Service Commissioner required FPL to implement all at once instead of over a two-year periods as has been customary in prior adjustments.

FY 2013-14 actuals reflect the impact of a \$1.5 billion tangible personal property adjustment that occurred in FY 2012-13 which resulted in reduced franchise fee distribution. It is assumed that this adjustment will impact future fiscal years.

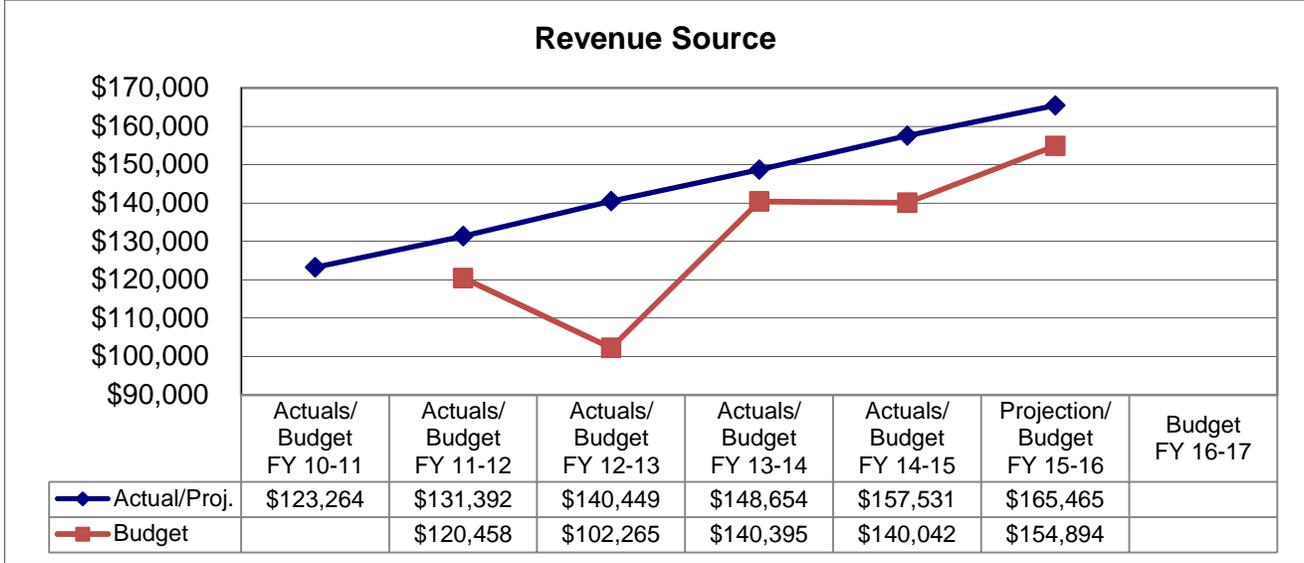
The FY 2015-16 projection is the based on the estimated provided by FPL. Distribution of this revenue does not occur until July 1 of the fiscal year.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Local Government Half-Cent Sales Tax Program

Historical Data (\$ in 000s)



### Revenue Details

**Description:** Distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments.  
 Primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.  
 F.S.. Sections 212.20(6) and 218.60-.67

**Driving Forces:** Economic environment

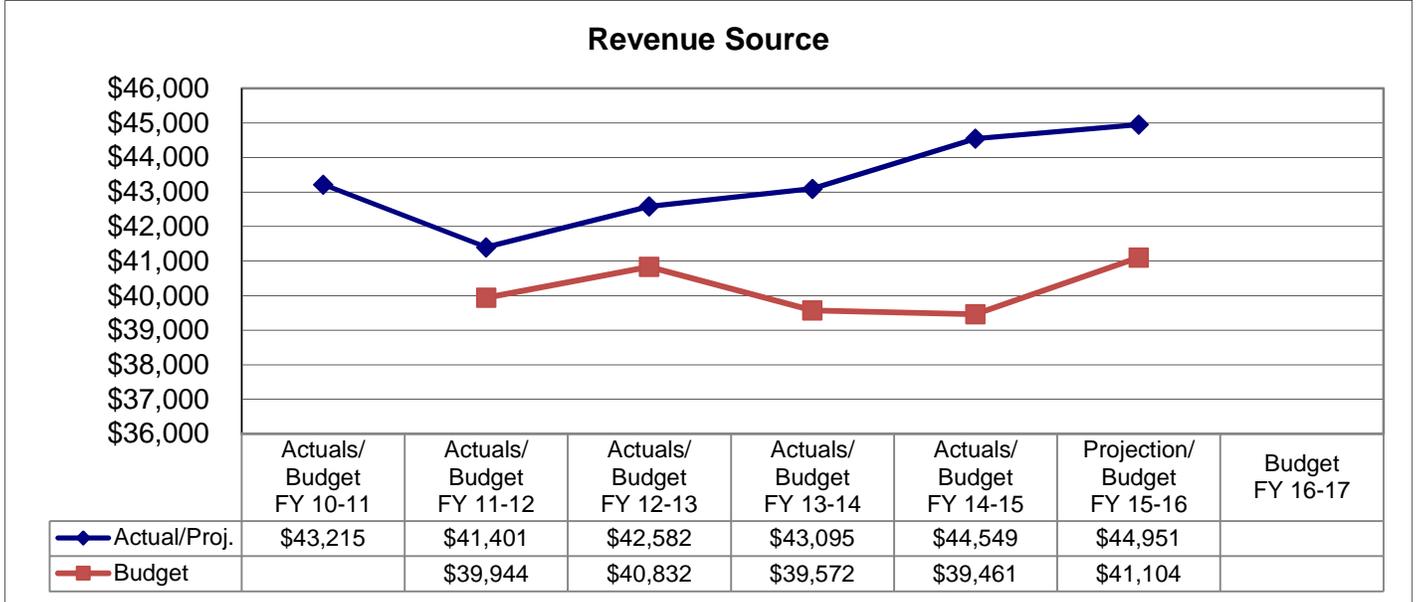
**Revenue Analysis:** Based on historical performance and state revenue estimating conference data.  
 The FY 2015-16 projections reflects a five percent growth over FY 2014-15 actual receipts.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Local Option Gas Tax (Local Option six cents)

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** 6.0 cents per gallon on gas, gasohol, and diesel fuels  
Section 336.025

**Driving Forces:** Consumption  
Public transportation  
Population  
The current use of automobiles will continue to grow modestly; fuel economy standards and changing behaviors over time will impact fuel consumption.

**Revenue Analysis:** Pursuant to Interlocal Agreement, proceeds allocated 70.40% to the County and 29.60% to the Cities (based upon a weighted formula: 75% pop. and 25% center line miles); proceeds based upon gas tax collected within the County;  
Permissible uses: all legitimate transportation purposes.

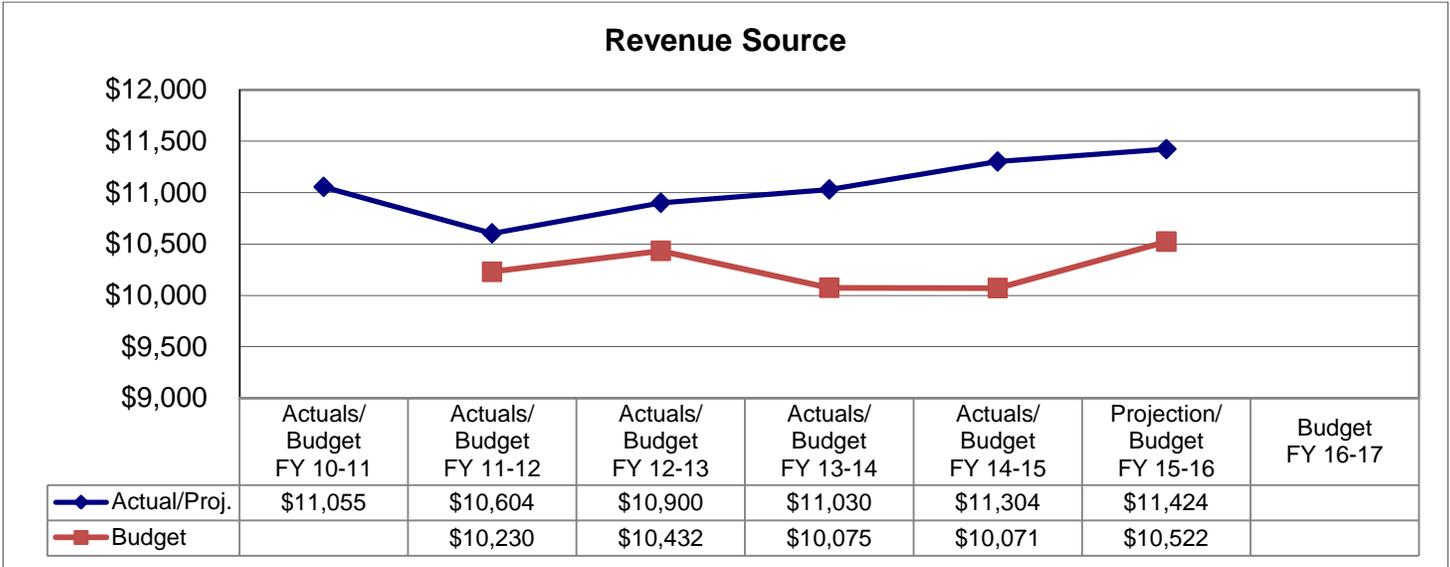
Current year's projection was developed based on a three month moving average of actual collection for the period January 2014 through December 2015.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Ninth Cent Gas Tax (Local Option)

Historical Data (\$ in 000s)



### Revenue Details

**Description:** 1.0 cent per gallon on gas, gasohol and diesel fuels  
Section 336.021 as amended by Section 47, Chapter 93-206 effective 1/1/1994

**Driving Forces:** Consumption  
Public transportation  
Population  
Fuel economy standards and changing behaviors over time will impact fuel consumption

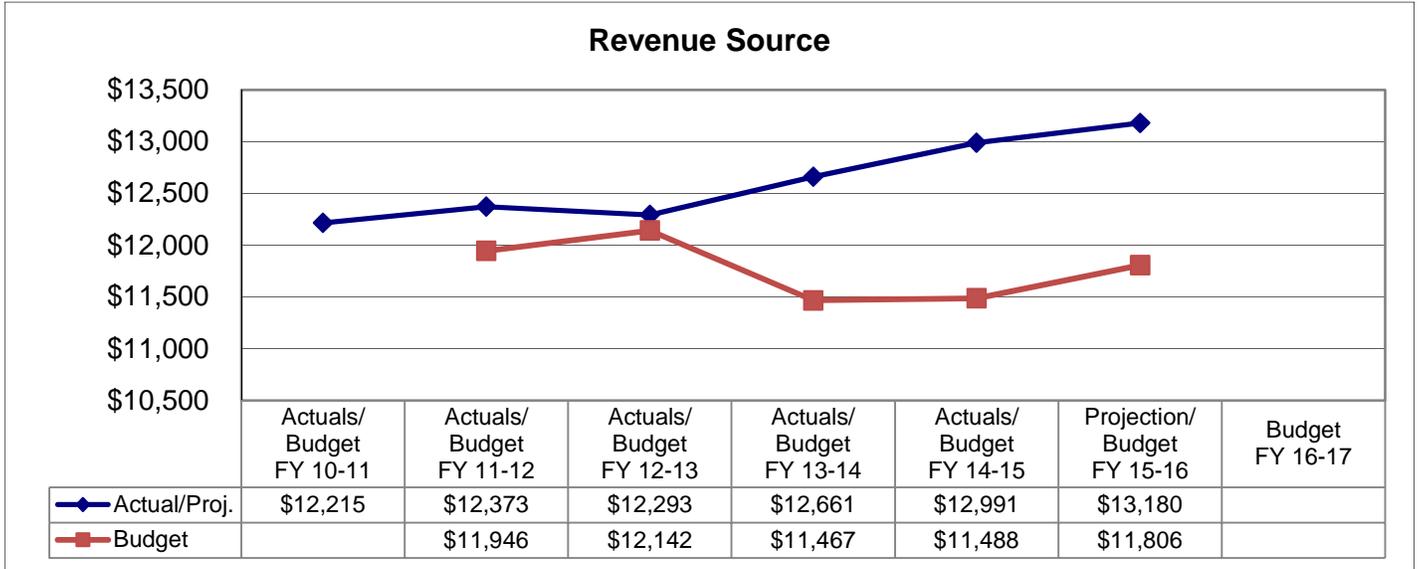
**Revenue Analysis:** Proceeds allocated to the County where the tax is collected; permissible uses are all County transportation purposes.  
Current year's projection was developed based on a three month moving average of actual collection for the period January 2014 through December 2015.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: State Gas Tax

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Constitutional Gas Tax 2 cents (20% to GF), County Gas Tax 1 Cent; both are imposed on all fuels  
Constitutional FS 206.41 and 206.47 AKA Secondary Gas Tax, County Gas Tax FS 206.41(1)(b) and FS 206.6

**Driving Forces:** Consumption  
Public transportation  
Population  
Fuel economy standards and changing behaviors over time will impact fuel consumption

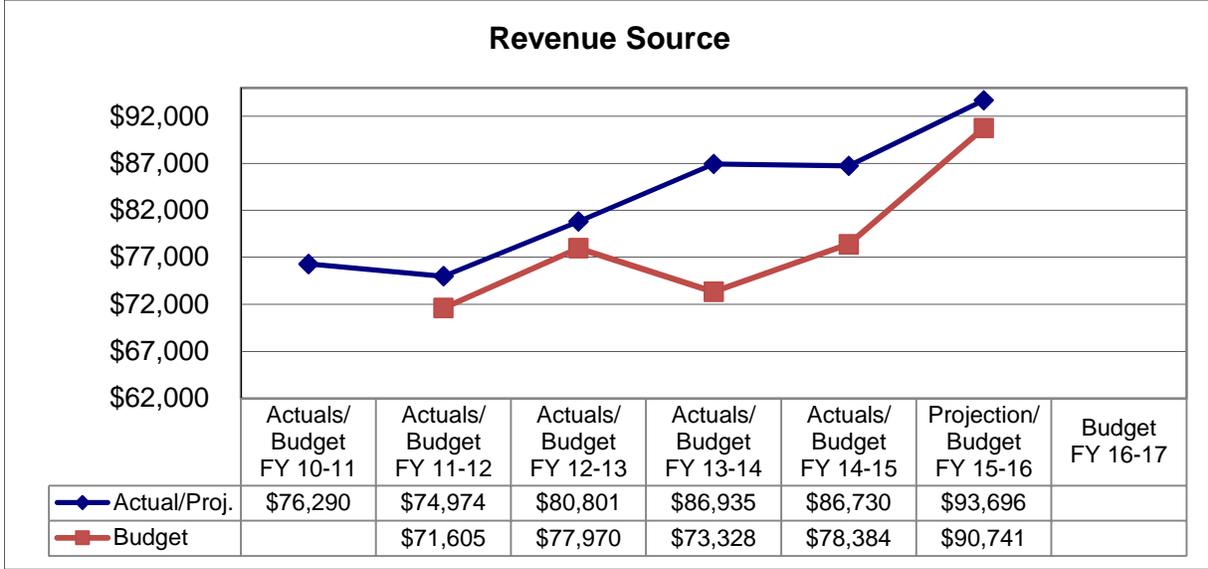
**Revenue Analysis:** Proceeds allocated to the County where the tax is collected; permissible uses are all County transportation purposes.  
Current year's projection was developed based on a three month moving average of actual collection for the period January 2014 through December 2015.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Utility Tax

Historical Data (\$ in 000s)



### Revenue Details

**Description:** Utility Taxes are collected on electricity, gas, and water utility services  
F.S.. 166.235: municipalities are authorized to levy by ordinance a Public Service Tax.

**Driving Forces:** Consumer consumption

**Revenue** Based on historical collection, adjusted for incorporation impact.

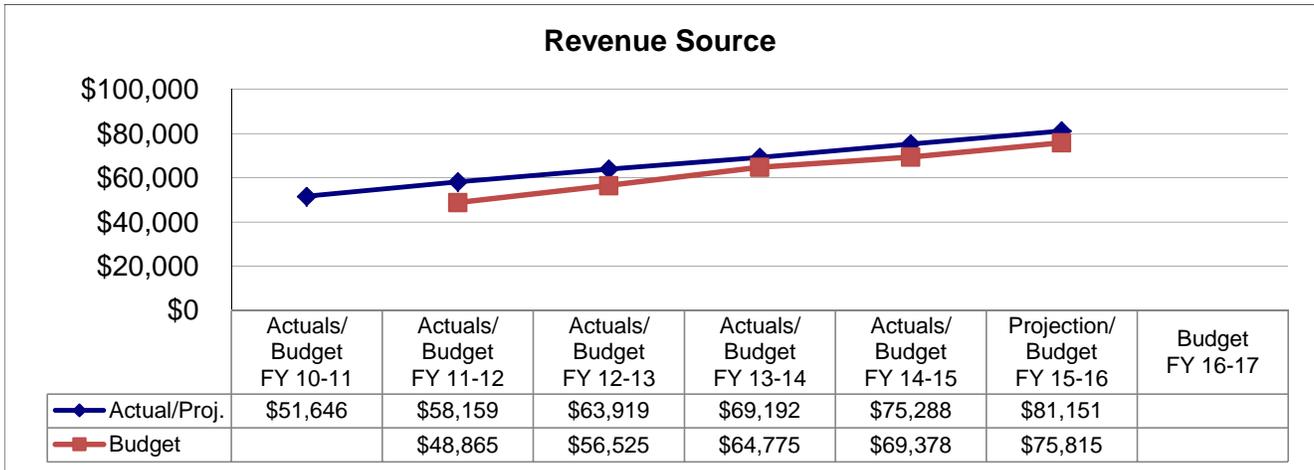
**Analysis:** Revenues are considered 100 percent UMSA.  
Includes impact of recent incorporations.  
The FY 2015-16 projections reflection 100 percent of the collection with a eight percent growth over a prior three-year average.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Convention Development Tax (CDT)

Historical Data (\$ in 000s)



## Revenue Details

**Description:** A three percent tax collected on the rental amount from any person who rents, leases or lets for consideration any living quarter accommodations in a hotel, apartment hotel, motel, resort motel, apartment motel, rooming house, mobile home park, recreational vehicle park, single family dwelling, beach house, cottage, condominium, or any other sleeping accommodations rented for a period of six (6) months or less. If the rental is for more than six (6) months, a written lease must be provided in order to be exempt.  
 Convention Development Tax (CDT) collected throughout Miami-Dade County, with the exception of the cities of Surfside and Bal Harbour.  
 Florida Statutes 212.0305(4)(b)  
 CDT receipts are distributed to Miami-Dade County for eligible uses; one-third (1/3) of revenues must be spent in the most populous city in the county (City of Miami).

**Driving Forces:** Tourism and convention industry.  
 High variability based on economic conditions.  
 Concerns with the economy have a direct effect on consumer spending of disposable income  
 Anticipated positive change to economic climate improved employment figures, and more consumer spending power could result in increased revenues.  
 Seasonality effects revenue levels. January to June are peak seasons for tourist visits. Severe weather such as hurricanes can negatively impact revenues.

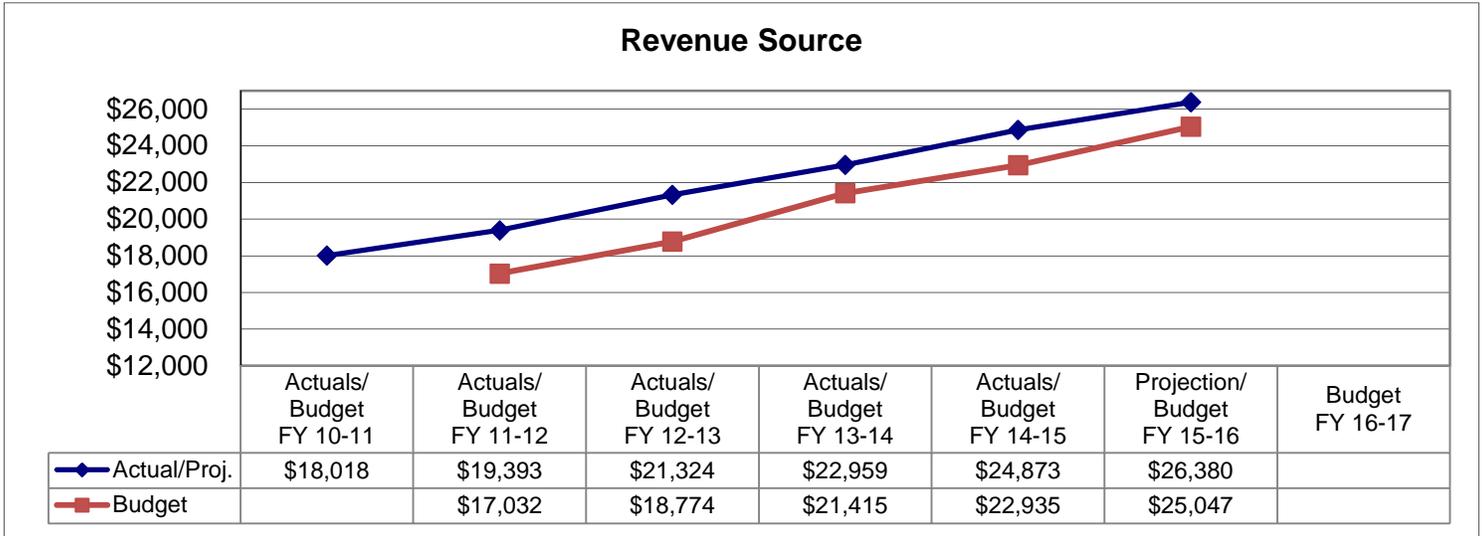
**Revenue Analysis:** Based on historical data, economic conditions, hotel inventory and consultation with the Greater Miami and the Beaches Hotel Association and the Greater Miami Convention and Visitors Bureau with regards to occupancy levels, average room rates, convention bookings and major special events.  
 EOY FY 2014-15 collection actuals were 9.14 percent higher than the previous year FY 2013-14 actuals.  
 FY 2015-16 year-to date collections for the Convention Development Taxes are 8.19 percent above last year at this time (Oct – Feb) and EOY growth is projected to be 7.47 percent higher than the previous year FY 2014-15 actuals.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Tourist Development Tax (TDT)

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** A two percent tax collected on the rental amount from any person who rents, leases or lets for consideration any living quarter accommodations in a hotel, apartment hotel, motel, resort motel, apartment motel, rooming house, mobile home park, recreational vehicle park, single family dwelling, beach house, cottage, condominium, or any other sleeping accommodations rented for a period of six (6) months or less. If the rental is for more than six (6) months, a bonafide written lease must be provided in order to be exempt.  
 Tourist Development Tax (TDT) is collected throughout Miami-Dade County, with the exception of the cities of Surfside, Bal Harbour and Miami Beach.  
 Florida Statutes 125.0104  
 TDT is distributed to the Greater Miami Convention and Visitors Bureau, twenty percent (20%) to the Miami-Dade County Department of Cultural Affairs, and twenty percent (20%) for eligible uses in the City of Miami.

**Driving Forces:** High variability based on economic conditions.  
 Tourism and convention industry.  
 Concerns with the economy have a direct effect on consumer spending of disposable income.  
 Seasonality effects revenue levels. January to June are peak seasons for tourist visits. Severe weather such as hurricanes can negatively impact revenues.

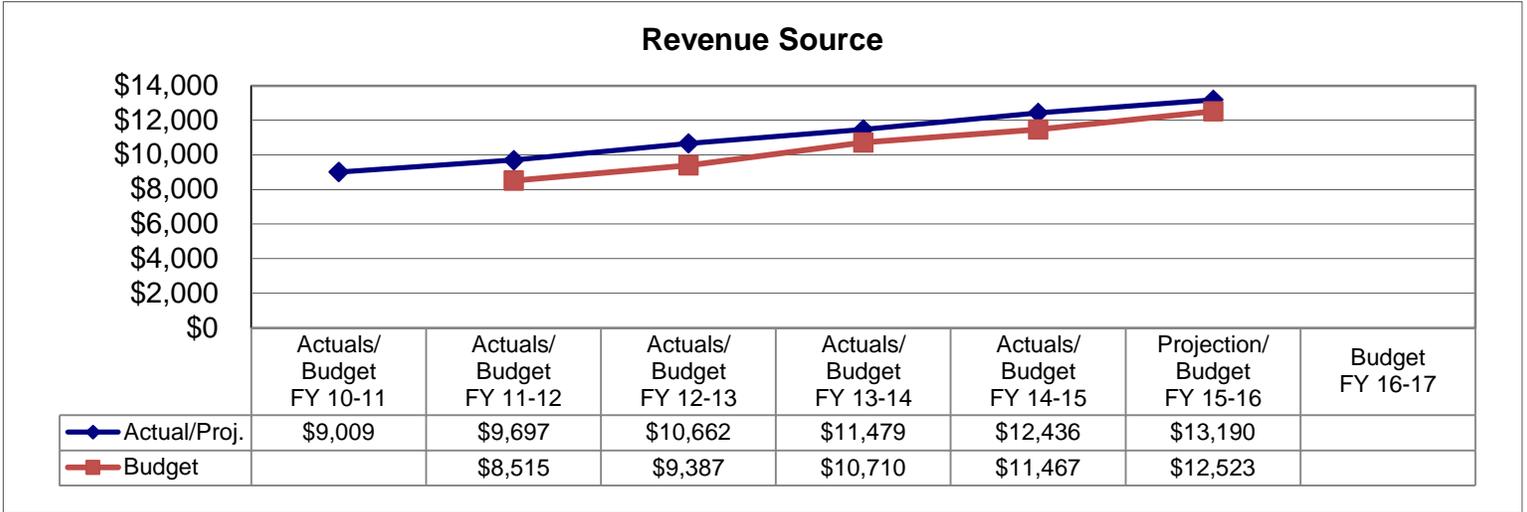
**Revenue Analysis:** Based on historical data, economic conditions, hotel inventory and consultation with the Greater Miami and the Beaches Hotel Association and the Greater Miami Convention and Visitors Bureau with regards to occupancy levels, average room rates, convention bookings and major special events.  
 EOY FY 2014-15 collection actuals were 8.54 percent higher than the previous year FY 2013-14 actuals.  
 FY 2015-16 year-to date collections for the Tourist Development Taxes are 5.66 percent above last year at this time (Oct – Feb) and EOY growth is projected to be 5.86 percent higher than the previous year FY 2014-15 actuals.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Professional Sports Facilities Franchise Tax

Historical Data (\$ in 000s)



## Revenue Details

**Description:** A one percent tax collected on the rental amount from any person who rents, leases or lets for consideration any living quarter accommodations in a hotel, apartment hotel, motel, resort motel, apartment motel, resort motel, apartment motel, rooming house, mobile home park, recreational vehicle park, single family dwelling, beach house, cottage, condominium, or any other sleeping accommodations rented for a period of six (6) months or less. If the rental is for more than six (6) months, a bonafide written lease must be provided in order to be exempt.  
 Professional Sports Facilities Franchise Taxes collected throughout Miami-Dade County, with the exception of the cities of Surfside, Bal Harbour and Miami Beach.  
 Florida Statutes 212.0305  
 Distributed to pay debt service on bonds issued to finance construction, reconstruction or renovation of a professional sports franchise facility.  
 High variability based on economic conditions.

**Driving Forces:** Tourism and convention industry.  
 Concerns with the economy have a direct effect on consumer spending of disposable income.  
 Seasonality effects revenue levels. January to June are peak seasons for tourist visits. Severe weather such as hurricanes can negatively impact revenues.

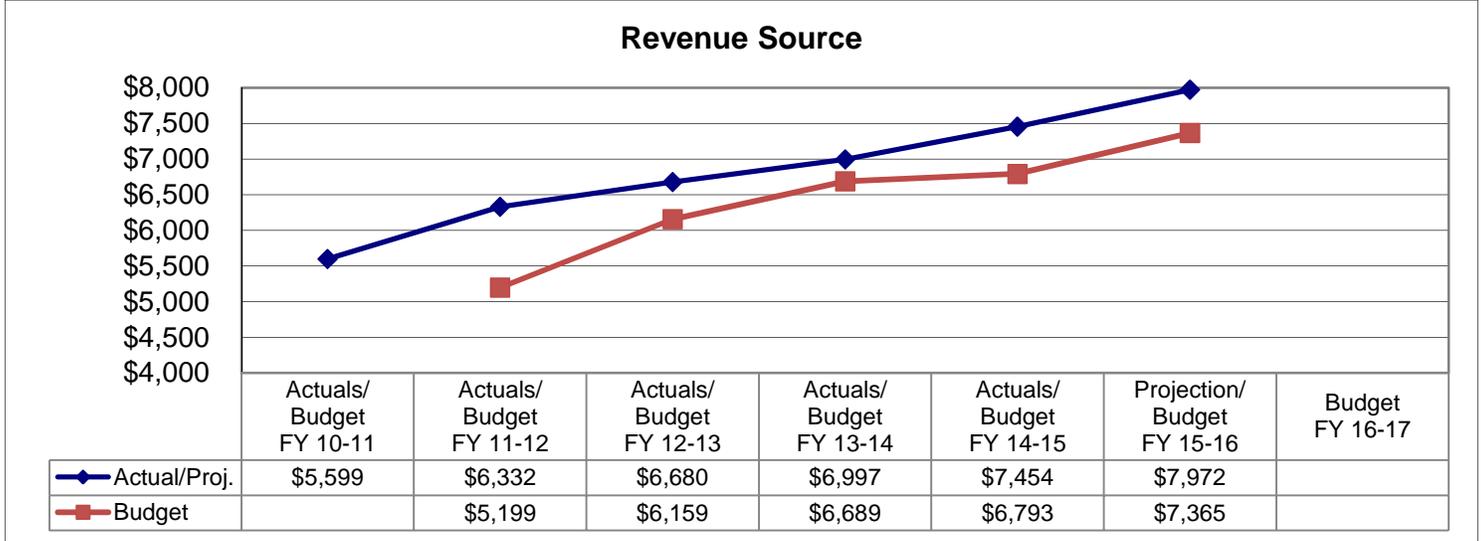
**Revenue Analysis:** Based on historical data, economic conditions, hotel inventory and consultation with the Greater Miami and the Beaches Hotel Association and the Greater Miami Convention and Visitors Bureau with regards to occupancy levels, average room rates, convention bookings and major special events.  
 EOY FY 2014-15 collection actuals were 8.54 percent higher than the previous year FY 2013-14 actuals.  
 FY 2015-16 year-to-date collections for the Professional Sports Facilities Franchise Taxes are 5.66 percent above last year at this time (Oct – Feb) and EOY growth is projected to be 5.86 percent higher than the previous year FY 2014-15 actuals.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Tourist Development Surtax - Food and Beverages

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** A two percent Food and Beverage Tax is collected on the sale of all food and beverages (alcoholic and non-alcoholic) by restaurants, coffee shops, snack bars, wet bars, night clubs, banquet halls, catering or room services, and any other food and beverage facilities in or on the property of a hotel or motel.

Collected throughout Miami-Dade County with the exceptions of facilities in the cities of Surfside, Bal Harbour or Miami Beach. TDS receipts are distributed to the Greater Miami Convention and Visitors Bureau and the Department of Cultural Affairs.

Florida Statutes 212.0306  
Permissible use includes Countywide convention/visitors bureau for promotional activity.

**Driving Forces:** High variability based on economic conditions.  
Tourism.  
Concerns with the economy have a direct effect on consumer spending of disposable income.  
Seasonality effects revenue levels. January to June are peak seasons for tourist visits. Severe weather such as hurricanes can negatively impact revenues.

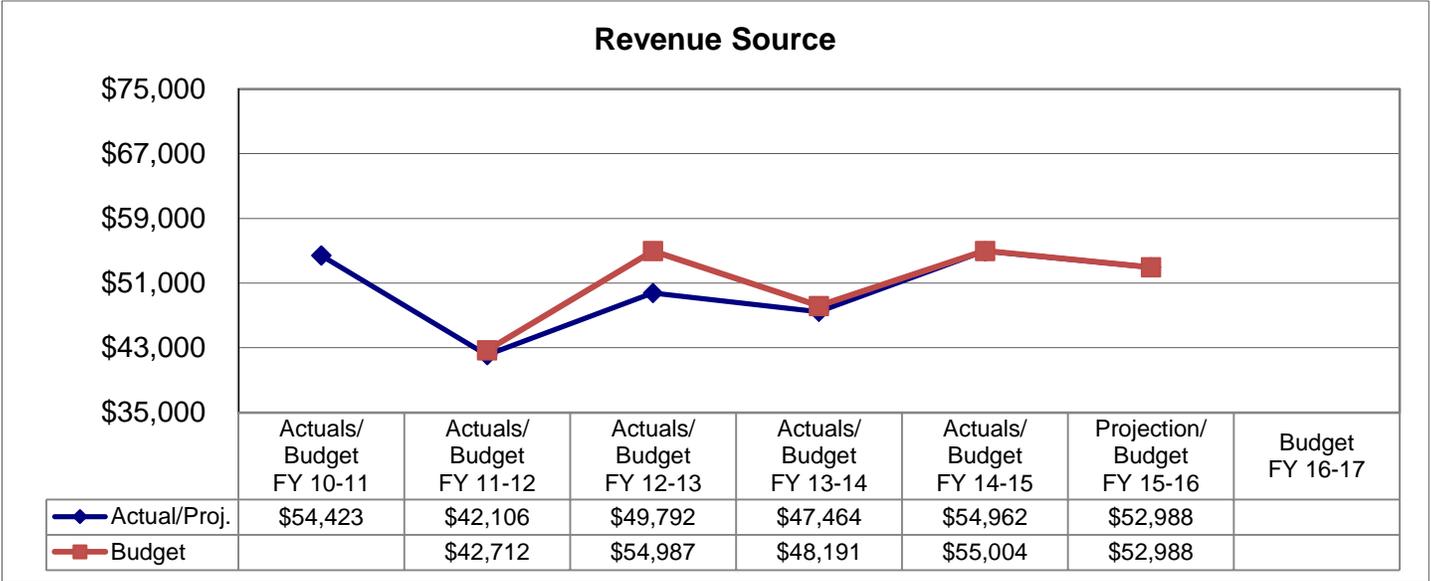
**Revenue Analysis:** Based on historical data and economic conditions.  
EOY FY 2014-15 collections actuals were 8.34 percent higher than the previous year FY 2013-14 actuals.  
FY 2015-16 year-to date collections for the Tourist Development Surtaxes are 6.84 percent above last year at this time (Oct – Feb) and EOY growth is projected to be 5.17 percent higher than the previous year FY 2014-15 actuals.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Administrative Reimbursement

Historical Data (\$ in 000s)



### Revenue Details

**Description:** Administrative reimbursement payments from proprietary funds are collected as a percentage of operating revenue/expenses.

**Revenue Analysis:** The Administrative reimbursement is computed by first identifying the general fund budget expenditures of a countywide scope. The total value of those expenditures is compared to the overall budget, adjusted to exclude contribution to the CORF and QNIP debt service payments, to determine what percent of the overall budget the administrative expenditures of countywide scope represent. The resulting percent is then charged to proprietary departments' operating budgets.

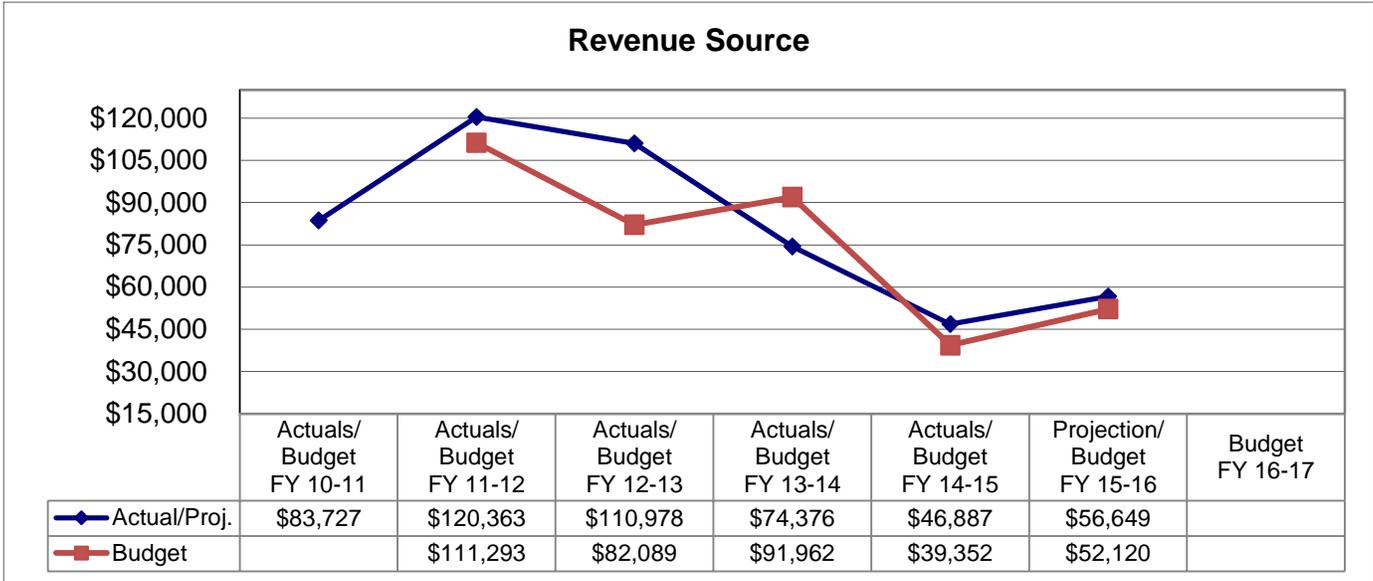
FY 2015-16 Administrative Reimbursement rate is 3.12 percent of the departmental operating budget.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Carryover

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Funds that remain unspent at the end of a fiscal year.

**Driving Forces:** High variability based on departmental spending and unpredictable events like weather. Also reflects full performance of revenue budgeted at 95%.

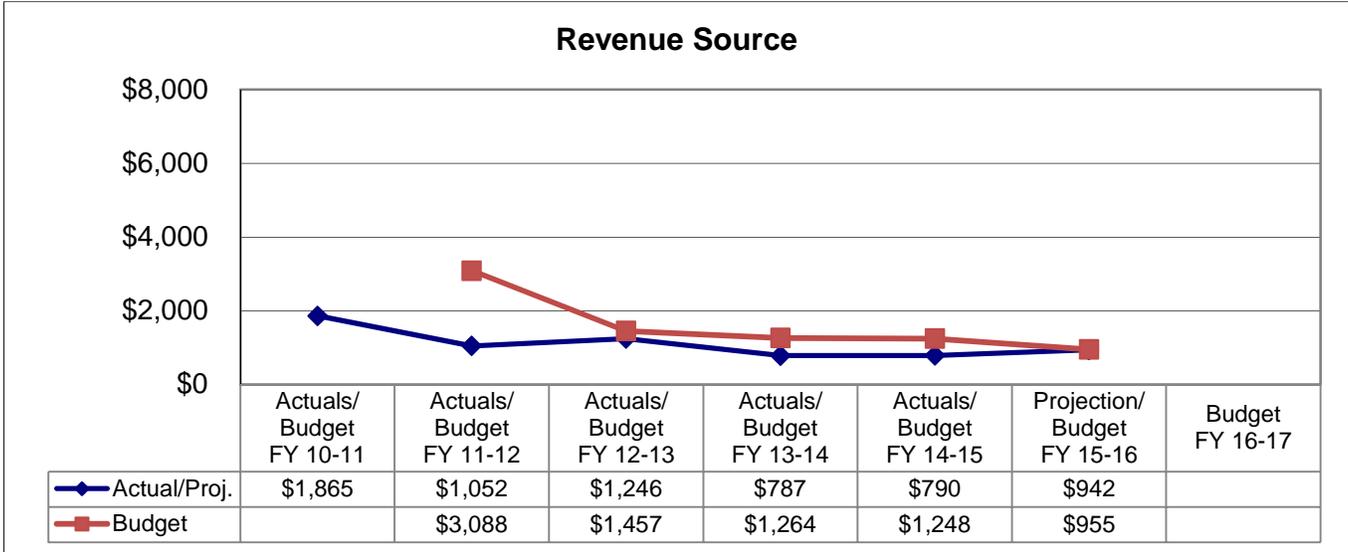
**Revenue Analysis:** Overall General Fund revenue and expenditures are estimated on a yearly basis. The net difference is budgeted as carryover into the following year to be re-allocated for use. Carryover excludes the Emergency Contingency Reserve. The 2010-11 actuals reflects the savings generated from the implementation of departmental savings plans in the General Fund supported departments during FY 2009-10. In addition, the FY 2011-12 and FY 2012-13 actuals reflects additional savings generated from the salary and benefit freezes. The FY 2013-14 actual reflects a \$23.7 million loss of ad valorm revenue from FY 2012-13 which was partially offset by expenditures savings. The FY 2015-16 projection reflects a higher than anticipated carryover value due to better than anticipated revenue collection in utility and sales taxes .

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Interest

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Interest revenue is generated from General Fund cash that is in the operating accounts. A large sum of cash is collected during the early portion of the FY as ad-valorem taxes are collected, then the cash is depleted as operation of the county occurs throughout the year.

**Driving Forces:** Variable based on changes in investment rates.  
Cash on hand  
Investment Rates of Return

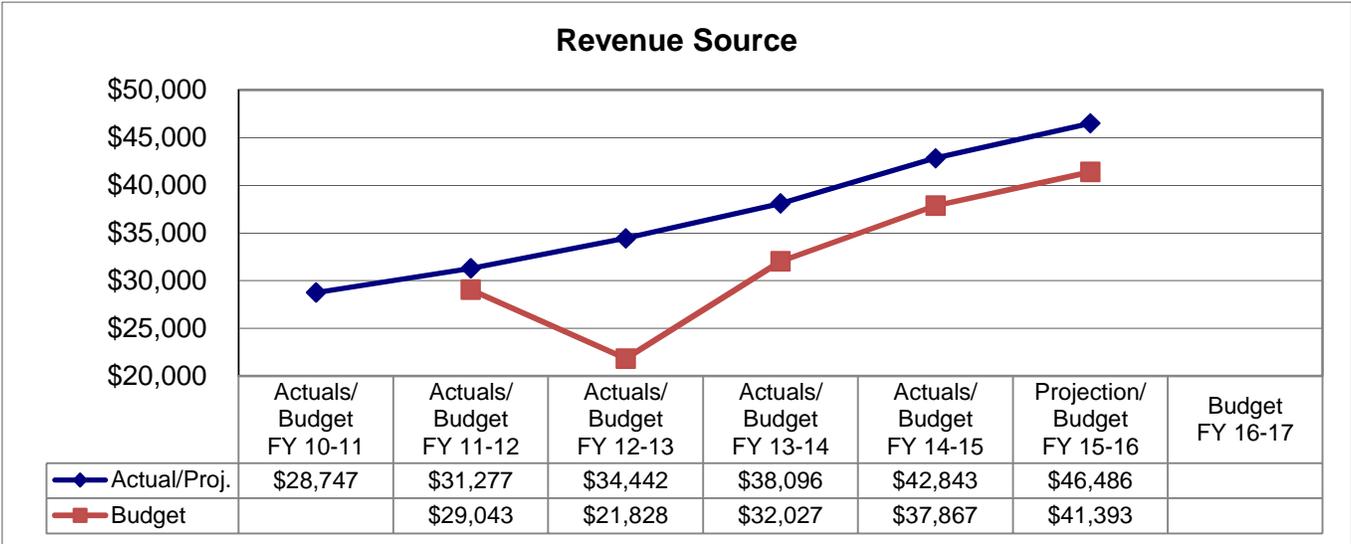
**Revenue Analysis:** Interest Revenue is estimated based on historical trends.  
Miami-Dade County's Cash Management section invests County funds to maximize interest earnings.  
Short term rate of return has fallen dramatically since the Federal Reserve reduced the Fed Funds rate. The FY 2015-16 projections is based on year-to-date collections.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: County Revenue Sharing

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Revenue Sharing Trust Fund receives 2.9% of net cigarette tax collections and 2.044 percent of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. Florida Revenue Sharing Act of 1972  
F.S. Sections 210.20(2), 212.20(6), and 218.20.26  
Legislation is typically passed each year that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments via this revenue sharing program.

**Driving Forces:** Stable revenue stream

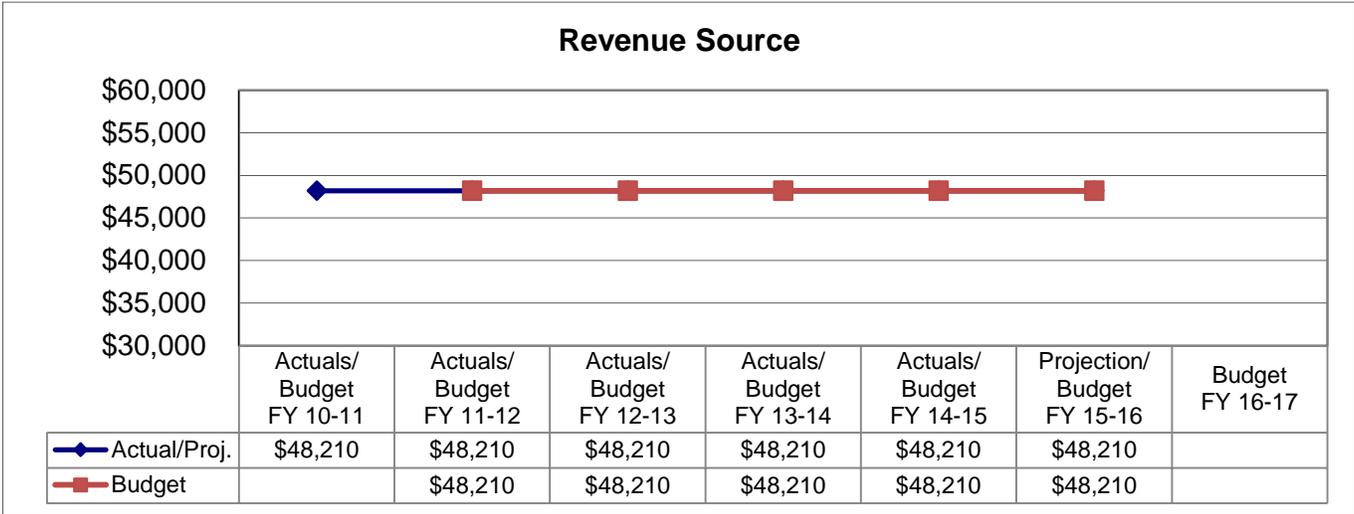
**Revenue Analysis:** Based on historical performance and state revenue estimating conference data. An apportionment factor is calculated for each eligible county using a formula consisting of the following equally weighted factors: county population, unincorporated county population, and county sales tax collections. FY 2015-16 projections are based on revenue receipts through February 2015.

# Revenue Estimating Worksheet

Department: General Government

Revenue Source: Municipal Revenue Sharing Program

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Revenue Sharing Trust Fund for Municipalities receives 1.3409% of sales and use tax collections, 12.5% of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets strict eligibility requirements.  
 Florida Revenue Sharing Act of 1972  
 F.S. Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26  
 Legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments.

**Driving Forces:** Stable revenue stream.

**Revenue Analysis:** An apportionment factor is calculated for each eligible municipality using a formula consisting of the following equally weighted factors: adjusted municipal population, municipal sales tax collections, and municipality's relative ability to raise revenue. For the Unincorporated Municipal Service Area, distributions has been fixed per State Statute.

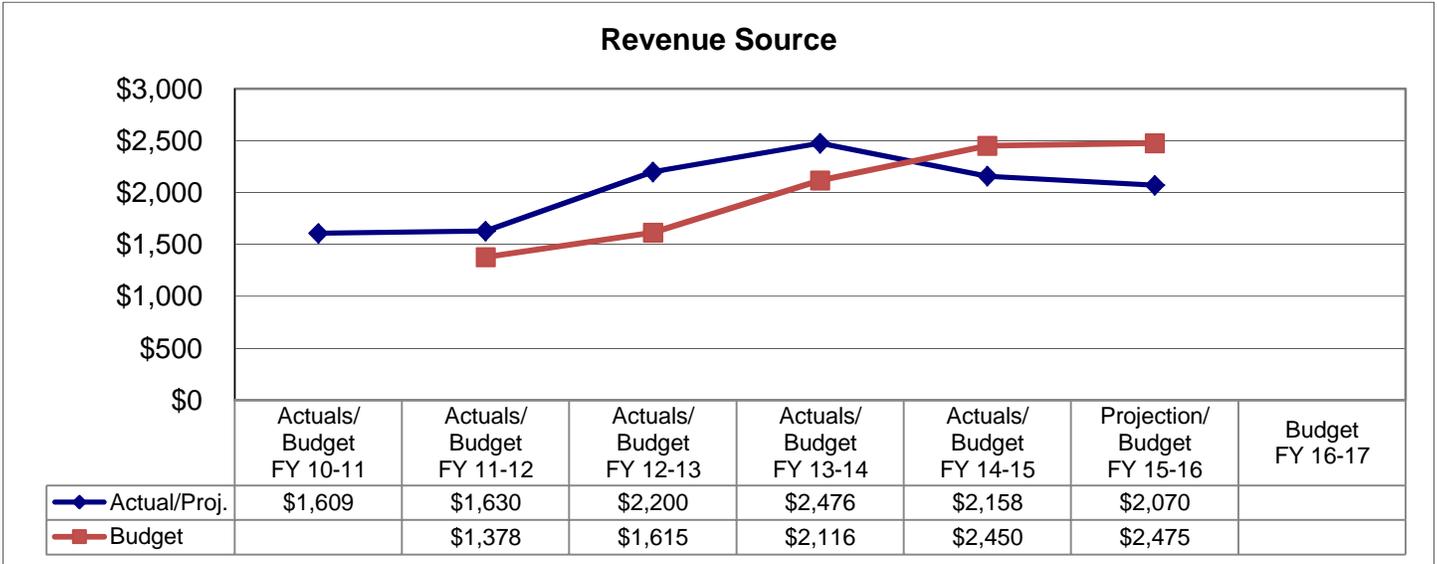
([http://www.floridalcir.gov/revenue\\_estimates.cfm](http://www.floridalcir.gov/revenue_estimates.cfm)) at 100 percent. This revenue is stable.

# Revenue Estimating Worksheet

Department: Animal Services

Revenue Source: Code Violation Fines, Citation Surcharges, and Deposits

Historical Data (\$ in 000s)



## Revenue Details

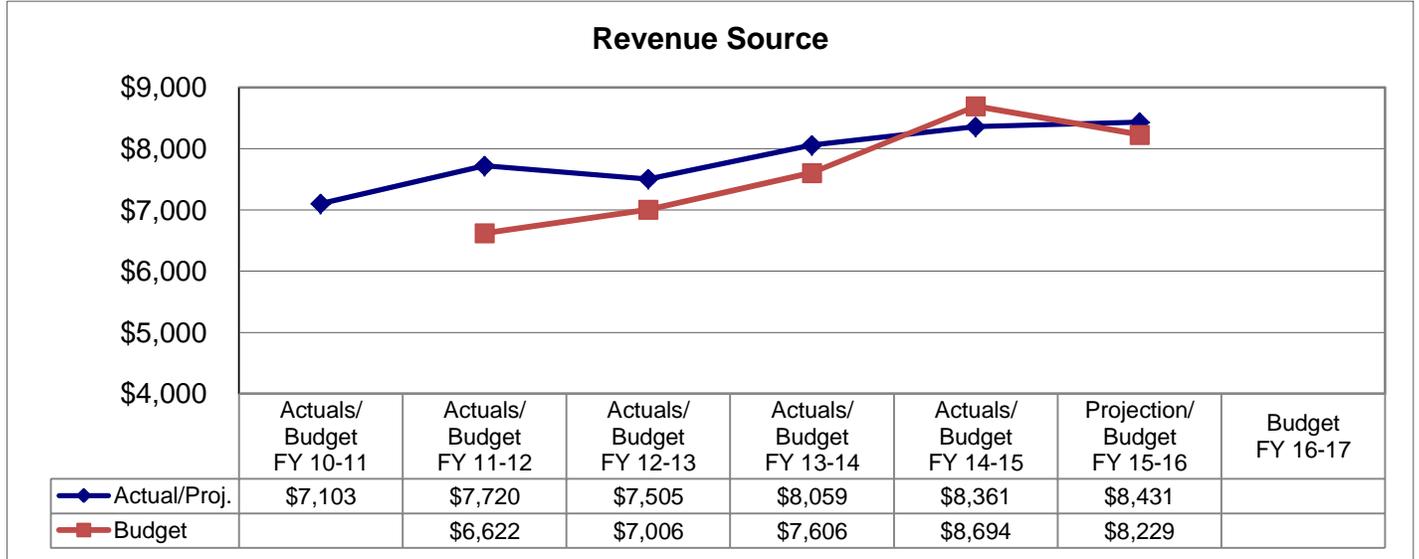
<b>Description:</b>	Revenue collected for code violation fines, including: failure to vaccinate, licensing requirements, dog running at large, specific breed violation (i.e. Pit Bull Ordinance), cruelty to animals, and other code violations as delineated in Chapter 5 of the Miami-Dade County Code and Florida Statutes Chapter 5 of the Miami-Dade County Code and its amendments Florida Statutes
<b>Driving Forces:</b>	Public compliance with County and State codes and regulations Frequency of notifications to non-compliant individuals Collection of outstanding fines and liens through agreement with the Finance Department Miami-Dade County is a transient community, putting a strain on collecting code violations enforced
<b>Revenue Analysis:</b>	The FY 2015-16 estimates were projected using actuals for 5 months (Oct - Feb) of code violation revenues, and comparing it with the same year-to-date period last year. Revenues are down due to a consistent back-log of code violations entered into the system (3 months).

# Revenue Estimating Worksheet

Department: Animal Services

Revenue Source: Animal License Fees, Shelter Fees, Dealer Fees, and Permits

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Primary revenue sources include fees collected for animal licenses, adoptions, and rabies vaccinations; Secondary sources include breeder permits, lien research fees, and microchip fees Chapter 5 of the Miami-Dade County Code and its amendments Florida Statutes

**Driving Forces:** Public compliance with County and State codes and regulations  
Frequency of notifications to non-compliant individuals  
Projections on pets per household based on HSUS data and analysis.

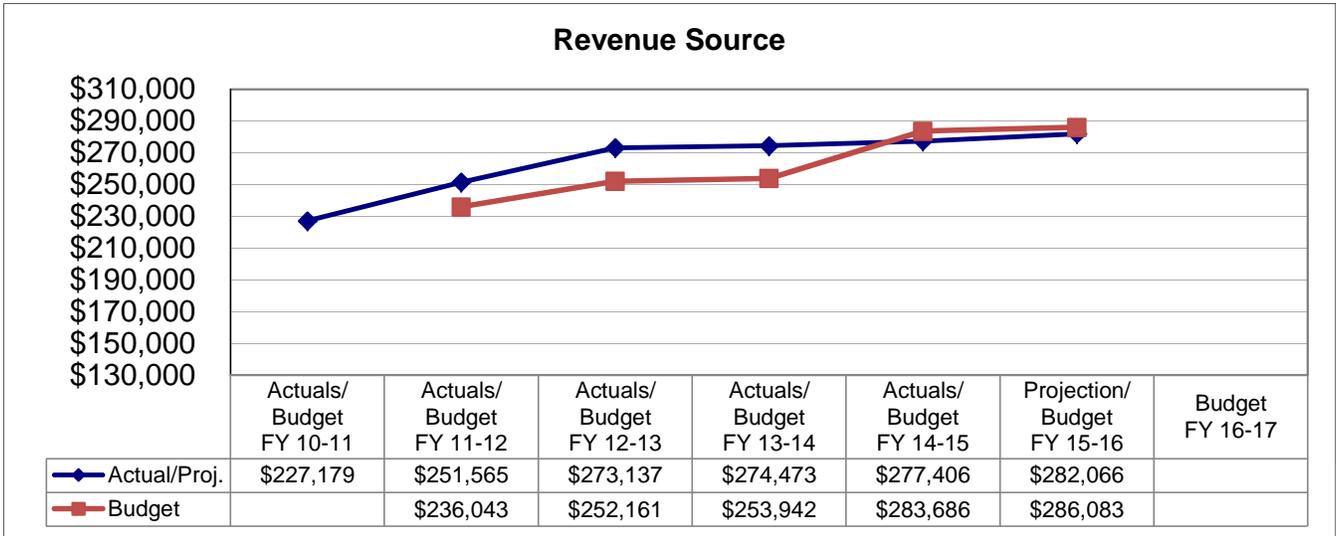
**Revenue Analysis:** The FY 2015-16 revenue projections are based on YTD actuals that reflect an increase in license fees from licensing stations. In FY15-16, five new licensing stations were added.

# Revenue Estimating Worksheet

Department: Aviation

Revenue Source: Commercial Operations

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Commercial Operations is comprised of Concession and Management Agreements. Concessions' revenues are derived from the sale of duty-free merchandise, rent-a-car companies and various other services. Management Agreements are revenues from the sale of gifts and sundries, automobile parking fees, pharmacy facilities, baggage services, special service lounges, airport hotel, fuel farm and the Top-of-The-Port Restaurant. These are management agreements with the business sector to provide services at MDAD. These are governed and approved by the County's BCC.

**Driving Forces:** The North Terminal (Concourse D) was recently completed which provides substantial additional space for food and beverage concessionaires, Duty Free shops and specialty retail and merchandise locations while also providing airlines with additional gates in order to grow their operations. Improving passenger traffic throughout the airport while offering flexible selections of food & beverage, merchandise and passenger services are the primary driving forces behind improving commercial operations revenues.

- Tourism that brings passengers to our location.
- Inbound and outbound cargo shipments.
- Competition from other airports.
- Passengers that use MIA as a hub to the Americas from other parts of the US and International.
- International and domestic passengers that buy goods from concessions located at MDAD.
- Number of passengers arriving and departing.

The methodology for estimating commercial operations revenue varies by category. Specific categories within concessions such as Duty Free, Food & Beverage and Retail/Merchandise are primarily driven by sales per enplaned passenger. Other categories such as aeronautical services, security services and operational services are based on fluctuations in passenger and cargo carrier requirements, fixed permit fees and negotiated contract amounts respectively. Management Agreement revenues are also estimated based on passenger traffic in addition to fuel flowage fees.

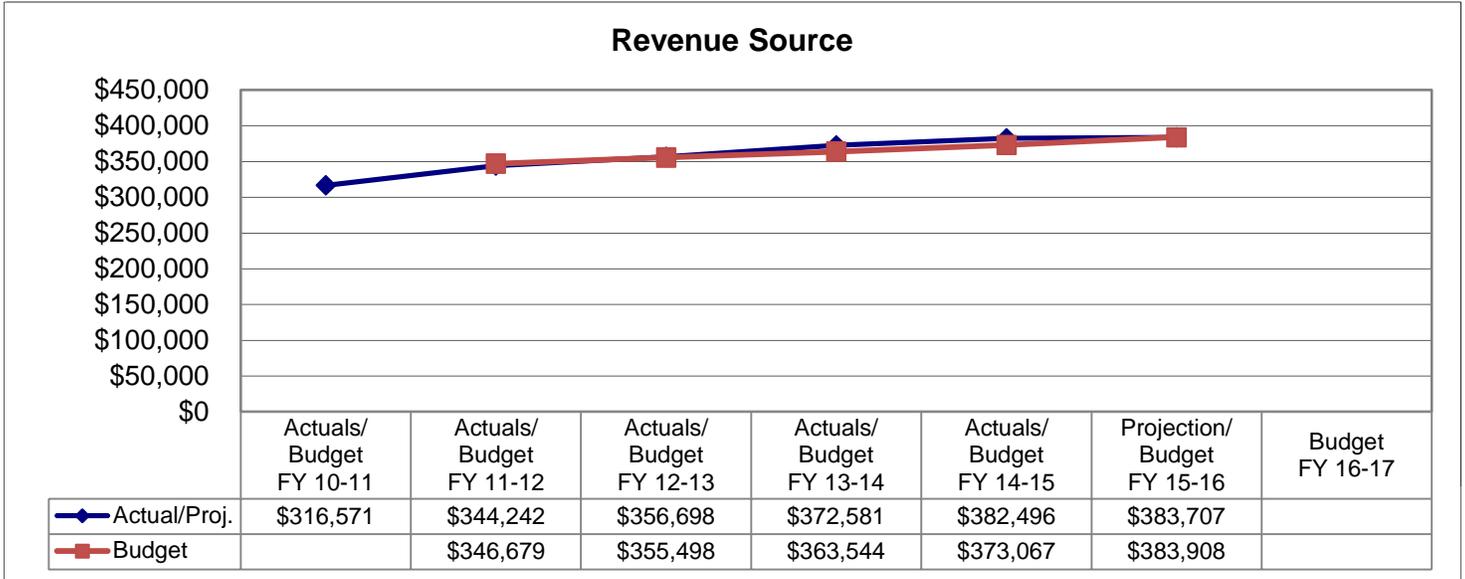
**Revenue Analysis:** The FY 2015-16 projection reflects an increase of 1.68 percent over the prior year actuals due to additional passenger traffic and improvements to the Food and Beverage locations.

# Revenue Estimating Worksheet

Department: Aviation

Revenue Source: Fees and Charges

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Direct fees that are charged to cargo and passenger airlines to include landing fees, concourse use charges, loading bridge use charges, baggage claim use charges, screening fees, airplane parking fees, and escort fees  
 The landing fees are proposed by MDAD to the Miami Airport Affairs Committee (MAAC), comprised of the majority interest carriers, who have input in the creation of the final fee structure. The landing fee calculation is also regulated by the Federal Aviation Administration.

**Driving Forces:** Variations in passenger and cargo demand as well as changes in rate structure can cause revenues to change over time.  
 Tourism that brings passengers to our location.  
 Inbound and outbound cargo shipments.  
 Competition from other airports.  
 Passengers that use MIA as a hub to the Americas from other parts of the US and International cities.  
 Local industry that ships products.  
 The landing fee calculation is based on approved budgets and the "residual" methodology. Under the residual methodology, airlines assume the risk of any revenue shortfall or benefit of any excess revenue after expenses, transfers and bond coverage requirements are deducted from non-airline revenue. Any remaining amount needed to cover expenses, transfers and bond coverage requirements is divided by estimated aircraft landed weight (in 1,000 lb units) to determine the landing fee. Revenues in excess of the requirement (carryover) are applied to the following year calculation to reduce the landing fee.

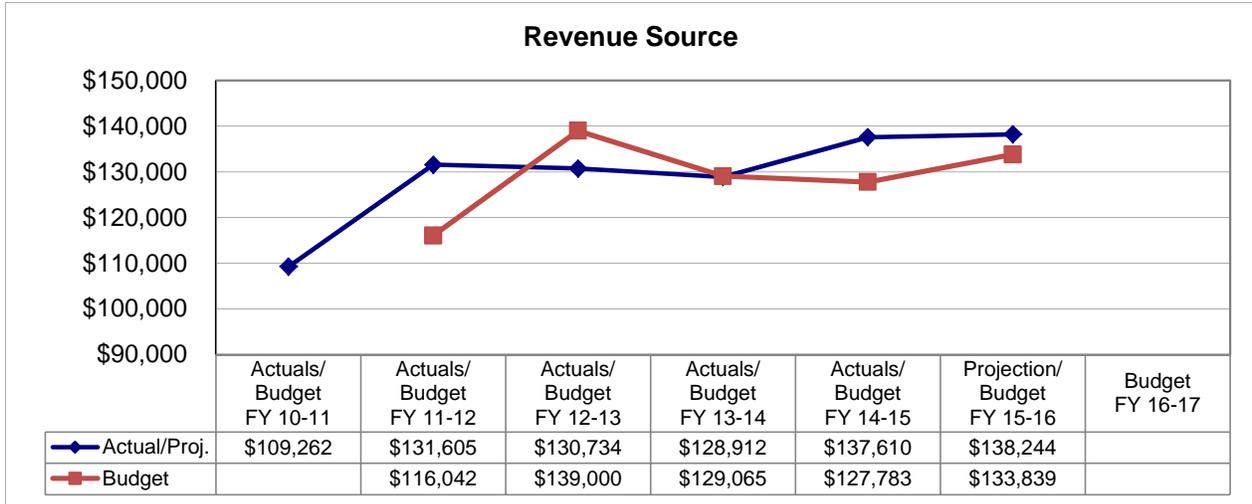
**Revenue Analysis:** The FY 2015-16 projections are based on the first quarter actuals.

# Revenue Estimating Worksheet

Department: Aviation

Revenue Source: Rentals

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Rentals include Miami International Airport and general aviation airports. MIA include revenues for land, buildings, machinery and equipment and terminal building space. General Aviation Airports includes revenues for land, pavement and buildings. Terminal rental rates are set by the Aviation Department and approved by the BCC. Rental rates for non-terminal buildings at MIA and buildings at the general aviation airports are reviewed on an annual basis by a qualified independent appraiser that makes recommendations to MDAD and ultimately presented to the BCC for approval.

**Driving Forces:** Construction or renovation activities could impact occupancy revenues.  
Demand fluctuation to ship or receive cargo in the south Florida area could cause shifts in the amount of rentals.  
Tourism that brings passengers to our location.  
Inbound and outbound cargo shipments.  
Competition from other airports.  
Passengers that use MIA as a hub to the Americas from other parts of the US and International Cities  
The opening of the South Terminal Opening increased occupancy for ticket counters as well as the soft opening of the North Terminal  
Number of Airlines with routes through South Florida  
Rental revenue is determined by multiplying approved rates by the amount of square footage of buildings, terminal or land required by tenants. Projections are based on rates multiplied by forecasted occupancy.

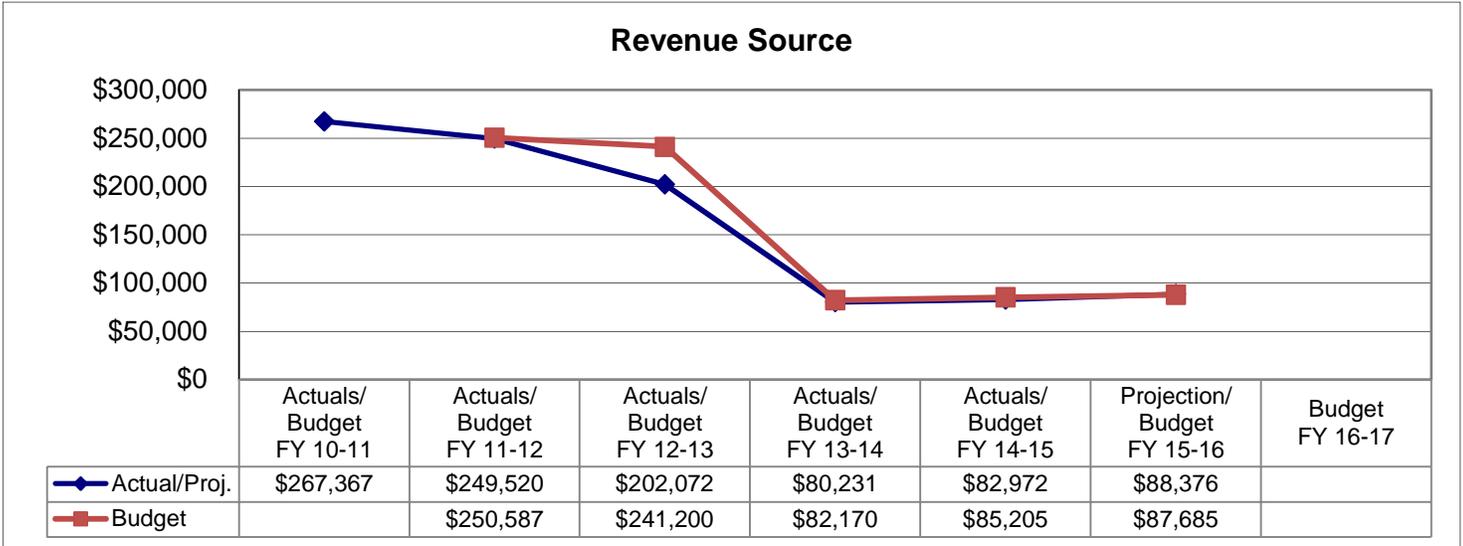
**Revenue Analysis:** The FY 2015-16 projections are based on the first quarter actuals.

# Revenue Estimating Worksheet

Department: Community Action and Human Services

Revenue Source: Federal and State Grants

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Federal grants: Retired & Senior Volunteer Program (RSVP) thru CORP for National & Community Service, OAA Title IIIB/IIIE-US Dept. of HHS, OAA Title IIIB/IIIE-US Dept. of HHS, Adult Farm Worker Program-USDL, FEPA Contract-EEOC, USDA Food US Department of Justice/Office of Violence Against Women/Domestic Violence Assistance/Encourage Arrest Policies and Enforcement of Protection Orders, Head Start, Early Head Start, Child Care Food Program, Summer Meal Program, Community Service Block Grant (CSBG), Low Income Home Energy Assistance Program (LIHEAP), Emergency Food and Shelter Program, and Weatherization Assistance Program

State grants: CCDA-Elderly, Disabled Farm worker Program, Domestic Violence Trust Fund (DVT), Legal Clearinghouse Project/Haitian-Creole Hotline-Florida Coalition Against Domestic Violence, Alliance for Aging Elderly At-Risk Meals Program, Victims of Crime Act (VOCA)- Office of the Attorney General, Intensive Day/Night Treatment-FDLE. Federal Department of Transportation.

**Driving Forces:** Services for victims of domestic violence, substance abuse, transitional housing, elderly and disabled citizens, meals for the elderly, child care services for parents and families and to provide assistance to low income homeowners.

Yearly appropriations by the Federal Government and the State of Florida may affect the funding for local social services.

The programs support the demographic segments with the highest growth rate in the County, elderly, pre-kindergarten students and families under the federal poverty level. Child Development Services were discontinued in FY 13-14.

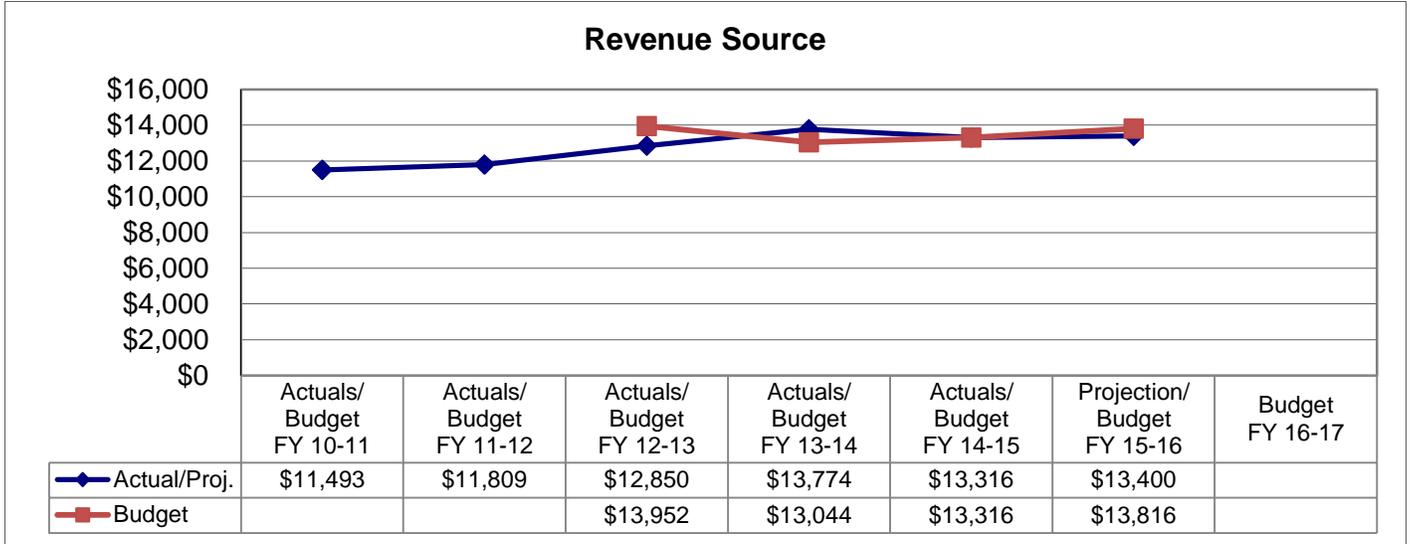
**Revenue Analysis:** The FY 2015-16 projection is one percent higher than budgeted due mainly to the increase in the federal Low Income Home Energy Assistance Program (\$497K); Community Services Block Grant (\$88K), and the Head Start Partnership for Better Outcomes grant (\$106K).

# Revenue Estimating Worksheet

Department: Office of the Clerk

Revenue Source: Fees and Charges

Historical Data (\$ in 000s)



## Revenue Details

**Description:** The Clerk Fees and Charges revenues are primarily composed of document recording fees, marriage license application fees, and code enforcement citations. Florida Statute 28.24, 119.07, 177.111, 194.013, and 196.011 govern the guidelines for the imposition of Clerk Fees and Charges.

**Driving Forces:** Document Recording is a major component of Clerk Fees and Charges, as a result the revenue performance is correlated to the real estate mortgage market.

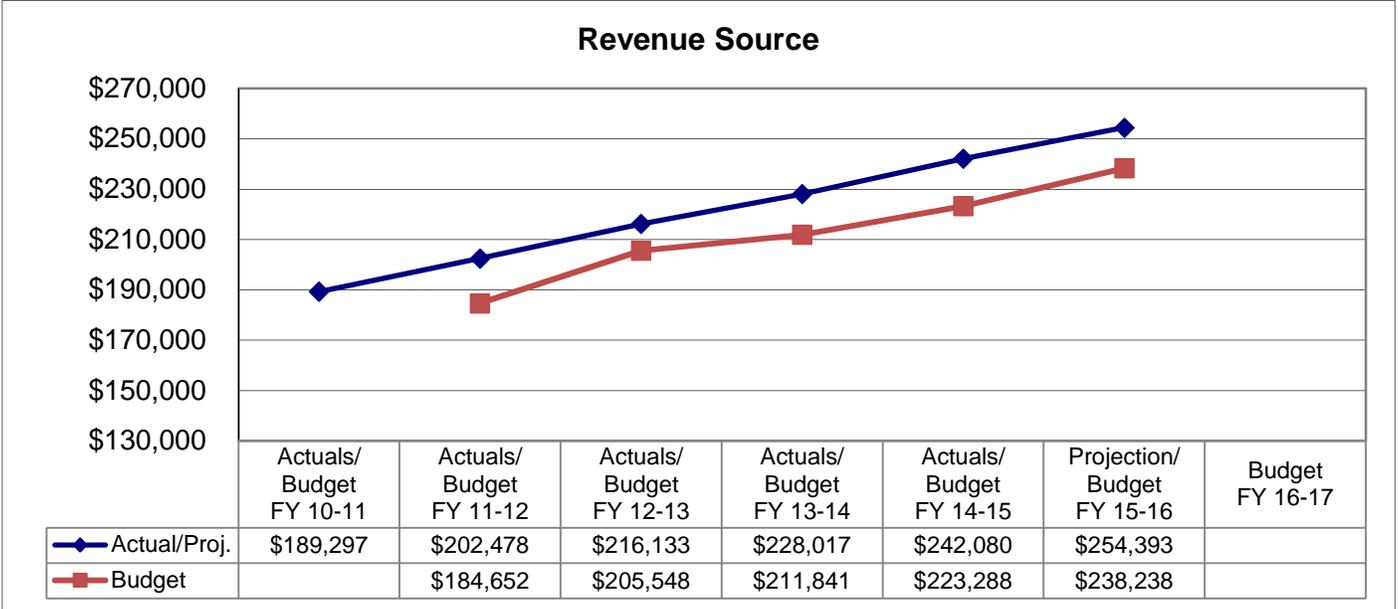
**Revenue Analysis:** Revenue estimates for FY 2015-16 are expected to perform better than FY 2014-15

# Revenue Estimating Worksheet

Department: Transit, CITT

Revenue Source: Charter County Transit System Surtax

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Half-penny sales surtax enacted to provide a local funding source dedicated exclusively to implement the projects in the People's Transportation Plan (PTP).  
Enacted by voters in Miami-Dade County in 2002

**Driving Forces:** Sales tax revenues track average economic growth and are variable based on fluctuations in the economy  
Tourism growth  
Population growth  
State Gross Domestic Product (GDP)  
Increases in inflation result in increasing the cost of goods sold thereby increasing sales tax revenues.

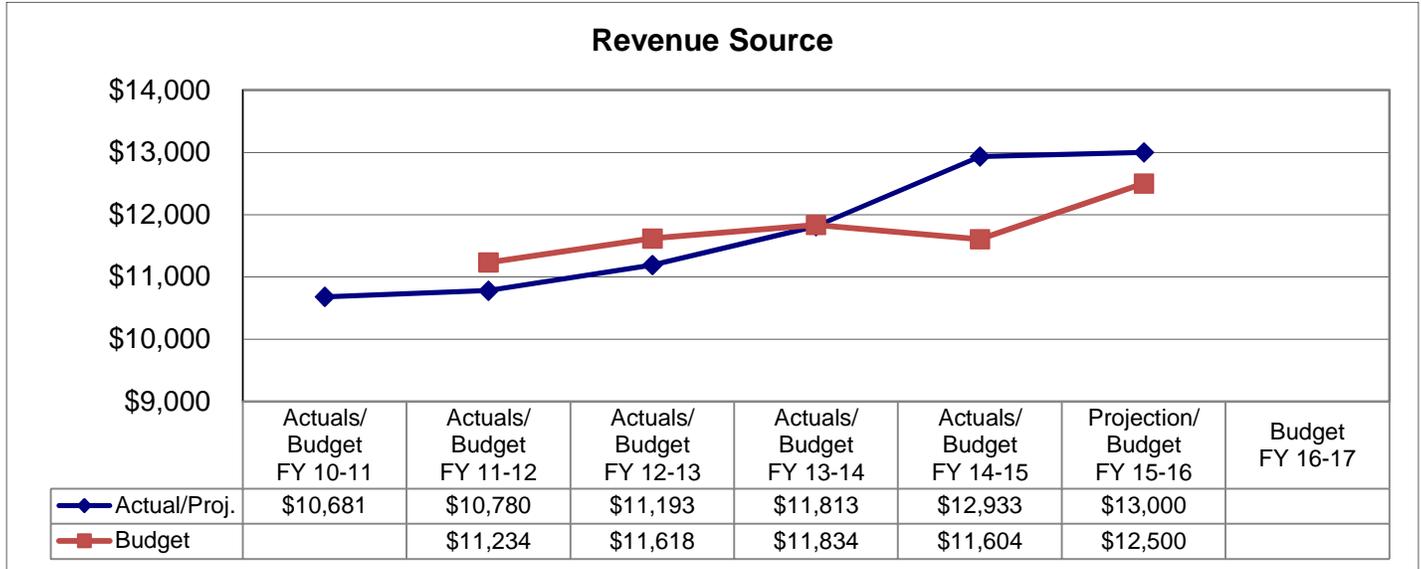
**Revenue Analysis:** The FY 2015-16 projection is based on an average between a classical decomposition multiplicative forecast model, and the first quarter actual divided by the average first quarter collection rate for the previous five years.

# Revenue Estimating Worksheet

Department: Finance

Revenue Source: Auto Tag Fees

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Revenue reflects Miami-Dade County's fees as an agent of the State for motor vehicle, vessels and trailer registrations and renewals. This fee is paid to the Finance Department for administering these registrations on behalf of the state.

**Driving Forces:** Population trends and some economic conditions that enable the purchase of new and used motor vehicles, vessels, and trailers.  
Demand for vehicles is inelastic, as the substitutes available for travel by personal vehicle (transit, taxis, pedestrian, etc.) are not considered desirable.  
Fluctuations in interest rates have an inverse relationship to revenue receipts.

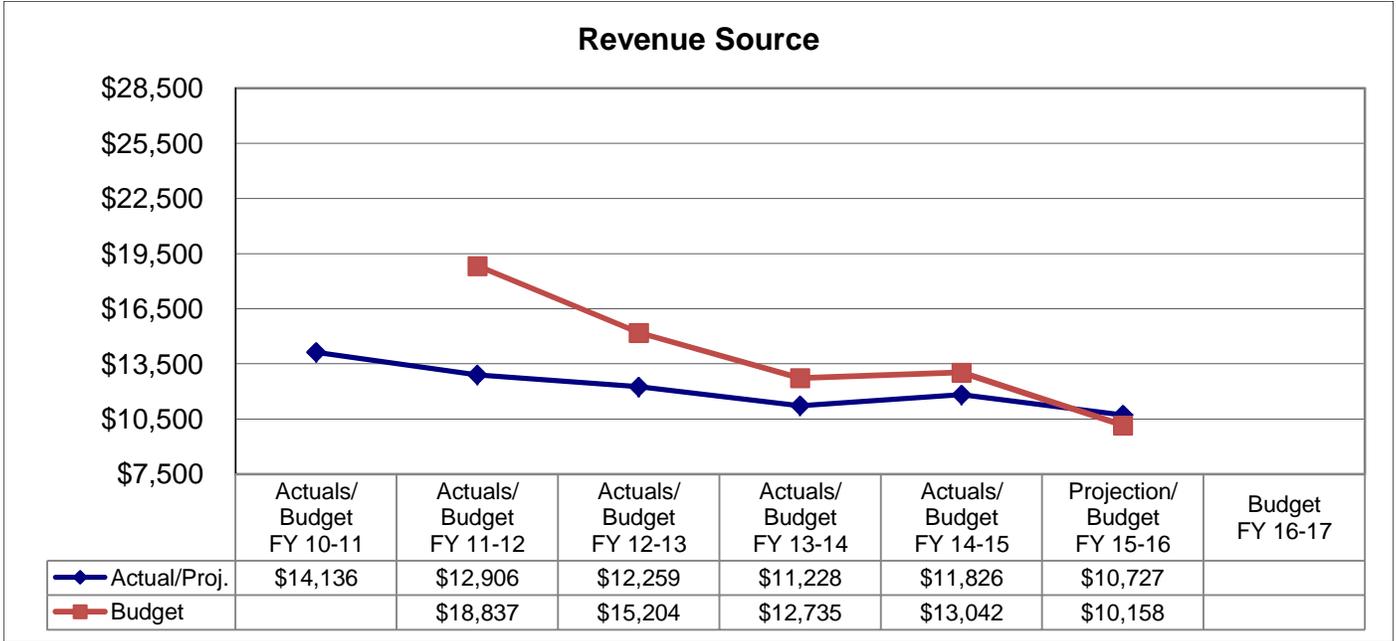
**Revenue Analysis:** The FY 2015-16 projections reflect a continue increase in revenue due to car sales over the previous two years.

# Revenue Estimating Worksheet

Department: Finance

Revenue Source: Ad Valorem Fees

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Ad Valorem fee revenues are comprised of thirty-five non-delinquent and delinquent fees that the Tax Collector charges as authorized by Florida Statutes 28,192,197 and 559. Approximately 70% of all fee revenues are generated by the Tax Certificate Sale which is held annually starting on June 1st. Other revenues which are generated by this fee includes Special District Collection fees and miscellaneous fees from Delinquent/Returned check fees, Operating/Research fees, and photocopy fees.  
The following Florida Statutes authorize the Tax Collector to collect fees: Florida Statutes 28.24, 192.091,197.222,197.3631, 197.413,197.432,197.462, 197.472, 197.3631,197.322,195.522,559.21,and 68.065.

**Driving Forces:** Tax Certificate Sales  
Population expansion, economic growth such as Community Development Districts (non-Ad Valorem taxing districts.)  
Taxable value of homes in tax certificate sales  
Economic conditions have a reverse effect on revenue receipts. More fees are collected as more taxpayers become delinquent. Recent increases in foreclosures and bankruptcy filings having an inverse affect on the amount of delinquent taxes eligible for sale.

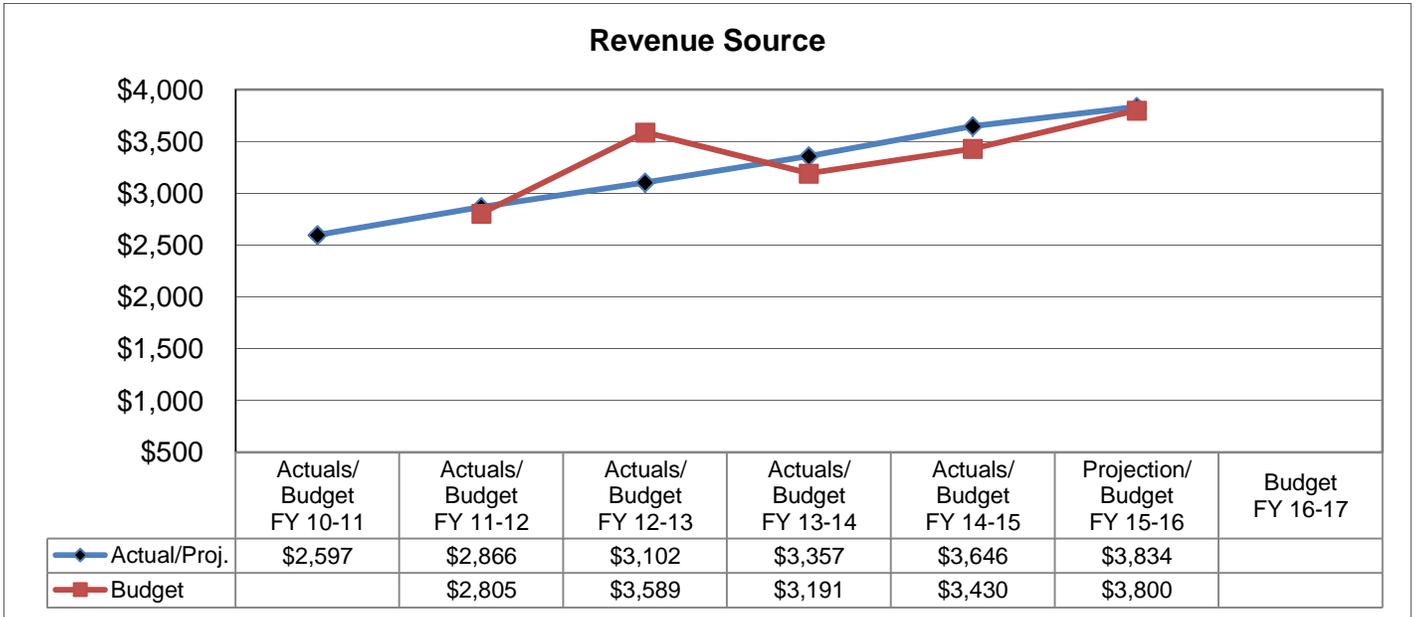
**Revenue Analysis:** FY 2015-16 projection reflects \$1.0 million reduction in tax sale fees from FY 2014-15 actual due to the impact of last years VAB adjustments.

# Revenue Estimating Worksheet

Department: Finance

Revenue Source: Tourist Tax Fees

Historical Data (\$ in 000s)



### Revenue Details

**Description:** An administrative fee is assessed on the following taxes collected: the Tourist Development Tax, the Convention Development Tax, the Professional Facilities Sports Franchise Tax, the Tourist Development Surtax, and the Homeless & Domestic Violence Tax on Food & Beverage Sales.  
 The revenues are generated by imposing a 3% surcharge on the above-mentioned tourist taxes collected, except the Convention Development Tax on rooms, for which the fee is 2% of collected taxes. Establishments that assess and collect these taxes file a monthly tax return to the Tax Collector.  
 The fees are used to fund Convention & Tourist Tax Collection activities authorized under Florida Statutes 125.0104, 212.0305, 212.0306.

**Driving Forces:** Positive fluctuations can be caused by large sporting events such as the Super Bowl  
 Poor economic climate affecting hotel stays and food and beverage expenses  
 Severe weather conditions  
 Hotel and motel room rates and number of bookings  
 Business travel and convention bookings  
 Seasonality affects revenue levels (i.e. January to June being peak season for Tourist visits)

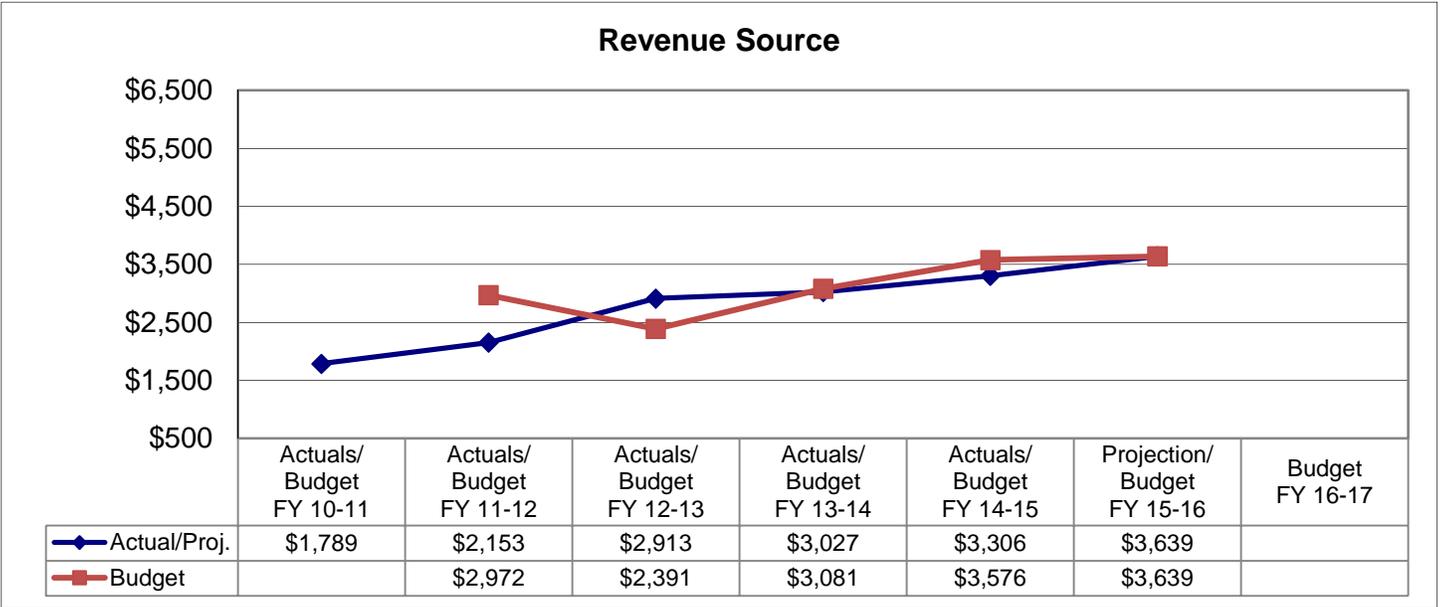
**Revenue Analysis:** The FY 2015-16 projection is based on a year-to-date actual after six months of collection.

# Revenue Estimating Worksheet

Department: Finance

Revenue Source: Credit and Collections

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** The Credit and Collections Division of the Finance Department acts as a second tier collection agency for County departments and Jackson Memorial Hospital. A second tier collection agency is an agency that works on collection efforts on behalf of a department or agency after it has exhausted its efforts to collect outstanding revenue. Industry debt collection guidelines regarding the treatment of debtors is followed by the Finance Department when collecting debts. The Finance department receives 30% of the average bill placement once collections materialize.

**Driving Forces:** Effectiveness of the primary County departments to collect revenue  
Effectiveness of the second tier collection agency in outstanding revenue

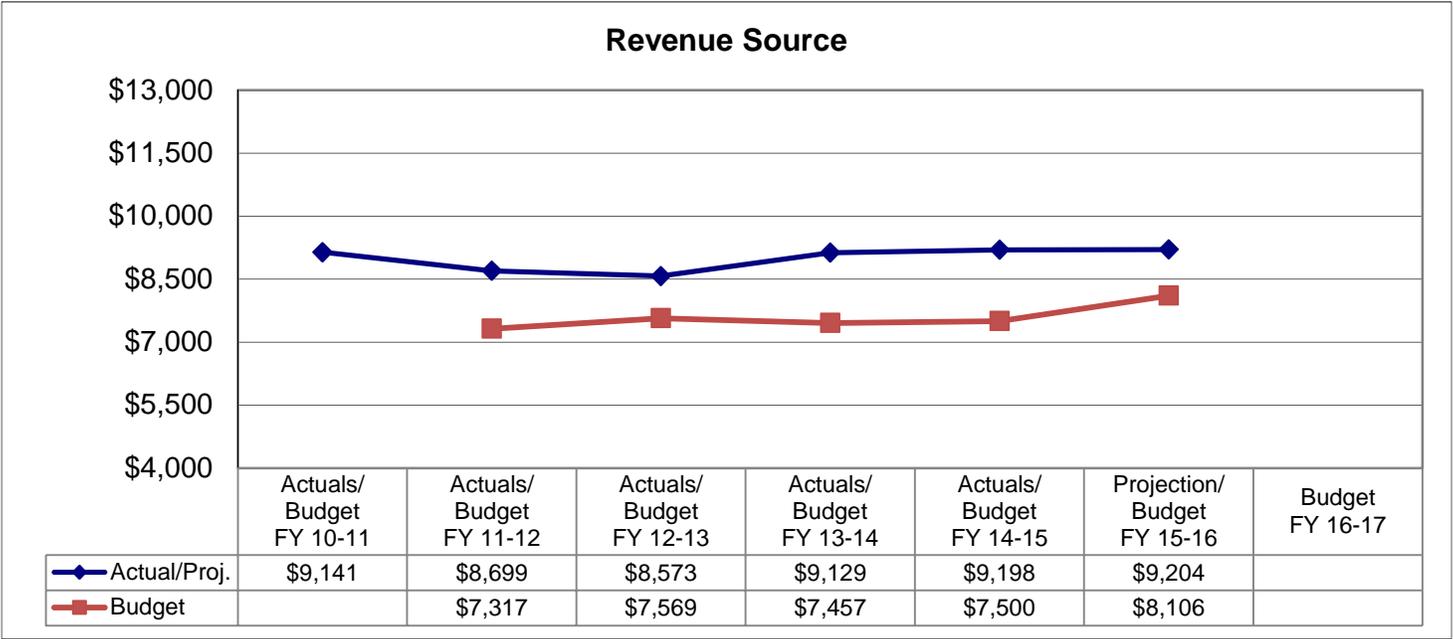
**Revenue Analysis:** The FY 2015-16 projections remain flat as budgeted.

# Revenue Estimating Worksheet

Department: Finance

Revenue Source: Local Business Tax Receipts

Historical Data (\$ in 000s)



**Revenue Details**

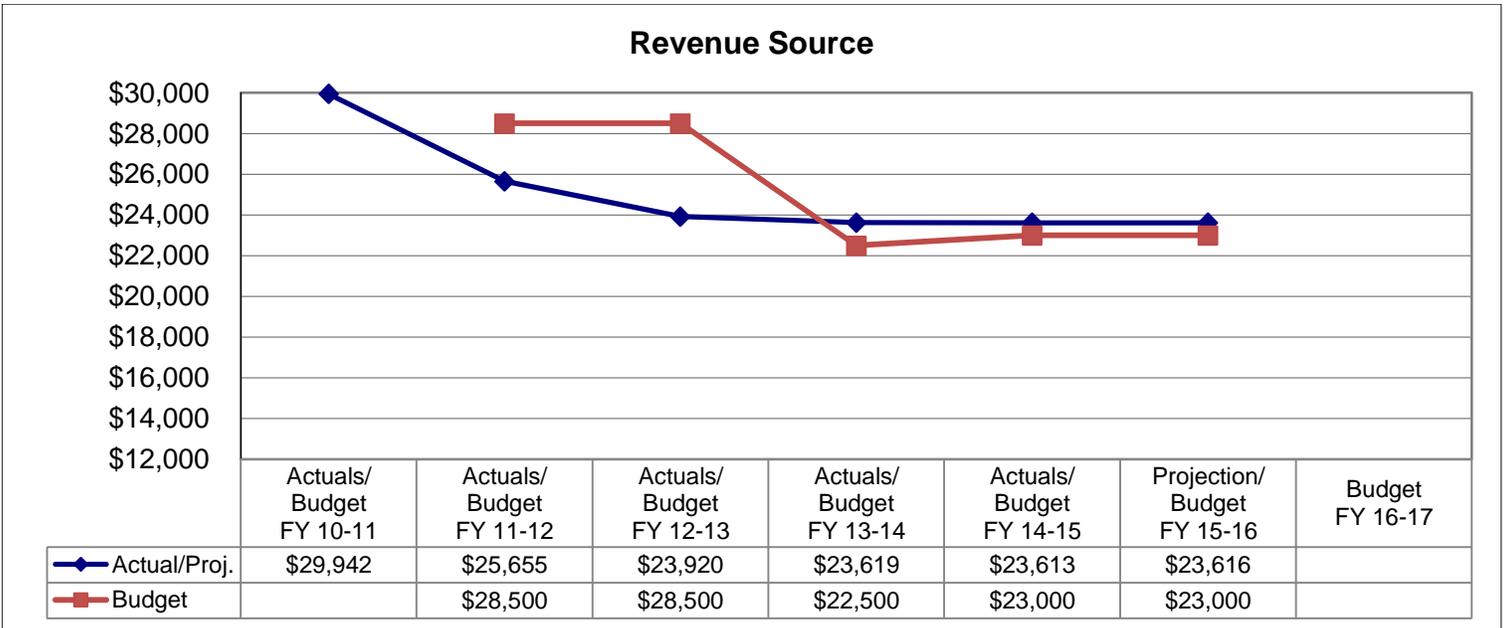
<b>Description:</b>	Any individual or home-based business providing merchandise, entertainment, or service directly or indirectly to the public in Miami-Dade County must pay an annual local business tax to operate. The local business tax varies depending on the nature of the business. Distribution of tax receipts to local governments is based on location of business. Florida State Statute 205 authorizes Counties and Cities to collect local business taxes and establishes guidelines for collecting such taxes. Chapter 8A, Articles 9 and 10 of the Miami-Dade County Code establishes local business tax collection in Miami-Dade County.
<b>Driving Forces:</b>	Fluctuations in population and costs of doing business (e.g., interest rates, labor costs, etc.) Incorporations Economic expansion and contractions Unregistered businesses avoiding payment
<b>Revenue Analysis:</b>	The FY 2015-16 Projections are based on historical trends. Economic conditions are stabilizing but new businesses openings have been outpaced by businesses closing.

# Revenue Estimating Worksheet

Department: Fire Rescue

Revenue Source: Transport Fees

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** MDRF emergency medical personnel transport approximately 65,000 individuals annually to local area medical facilities across Miami-Dade County. The cost of this service is recovered from the patient's private healthcare providers, Medicare, Medicaid, and patient self pay programs that provide reimbursement to the County for services rendered.  
 Fee varies by level of service, Advanced Life Support (ALS) or Basic Life Support (BLS) and other items such as backboards, medical supplies and mileage.  
 In accordance with Chapter 4, Article I of the Code, the Board of County Commissioners approves the Miami-Dade Fire Rescue Department's emergency medical services rate schedule.

**Driving Forces:** Change in the rate of collection attributed to the performance of the collection vendor contracted by the department.  
 Emergency transport fees protocols established to determine the medical conditions that identify who should or should not be transported, the number of rescue units in service, the established fees for the service, and collection rate of the fees.

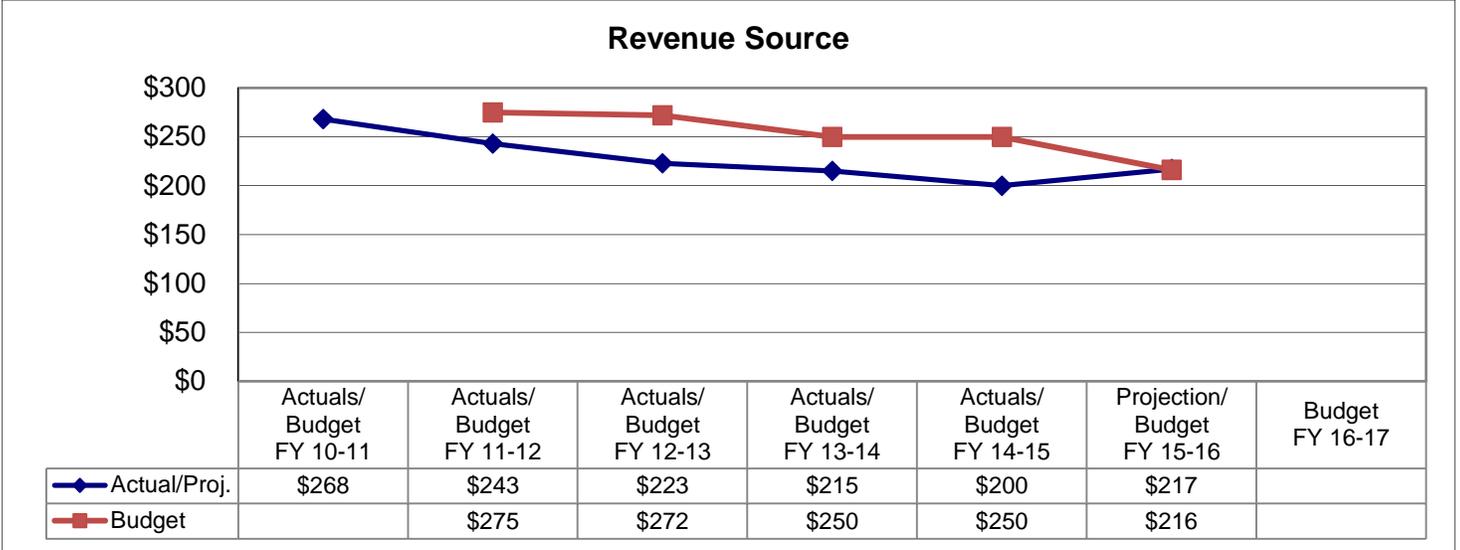
**Revenue Analysis:** The Fire District population and the percentage of the population covered by Medicare, Medicaid or private healthcare providers.  
 The FY 2015-16 projection is based on average monthly actuals for the last fifteen months.

# Revenue Estimating Worksheet

Department: Internal Services

Revenue Source: ADA Fines

Historical Data (\$ in 000s)



### Revenue Details

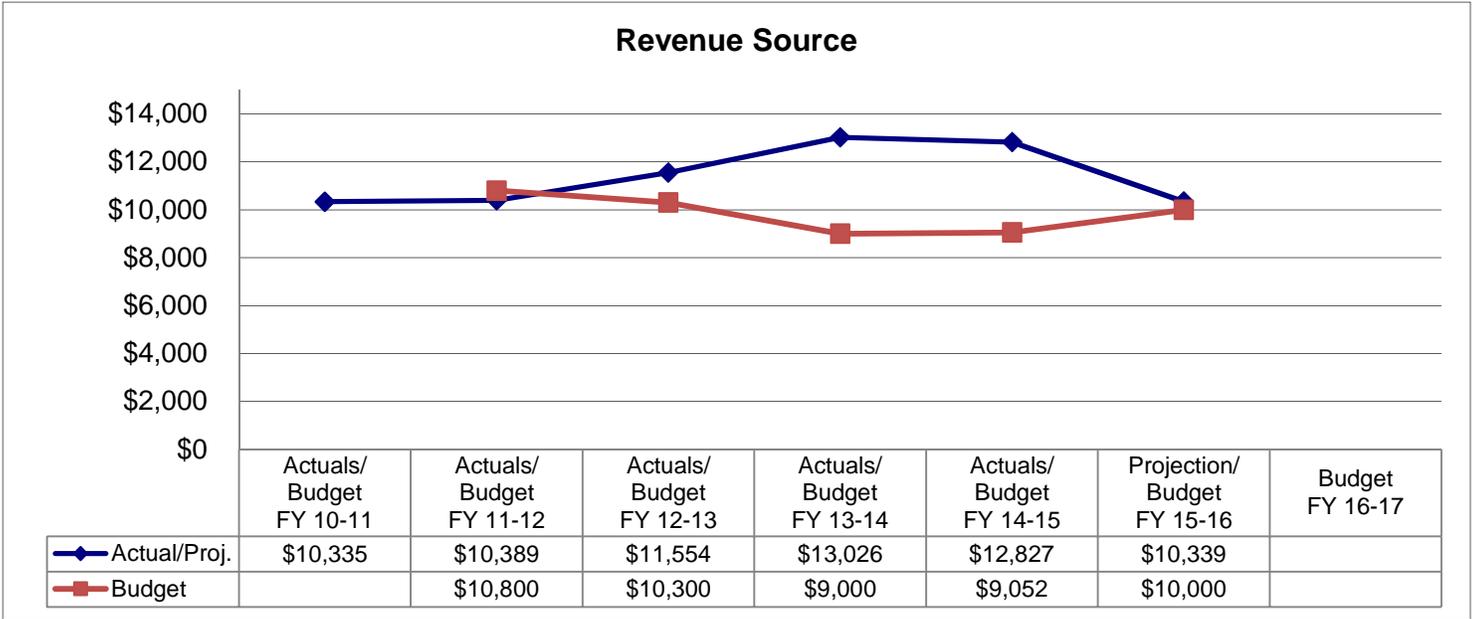
<b>Description:</b>	Fines collected from a vehicle unlawfully stopped, standing, or parking within any parking space designated for "Parking By Disabled Permit Only". Article II of Chapter 30 of the Code of Miami-Dade County, and Section 316.1958, Florida Statutes, or Section 320.0848, Florida Statutes.
<b>Revenue Analysis:</b>	The FY 2015-16 projection straightlines first quarter actual.

# Revenue Estimating Worksheet

Department: Internal Services

Revenue Source: User Access Program (UAP)

Historical Data (\$ in 000s)



## Revenue Details

**Description:** The User Access Program (UAP) established a two (2) percent deduction from all vendor invoices for eligible contracts established by the Procurement Management division of the Internal Services Department to help defray the cost of the department's procurement operations. The UAP was approved for implementation by the Board of County Commissioners as part of the Miami-Dade County Budget Ordinance No 03-192.

**Driving Forces:** Economic environment and supply & demand market trends impact revenue generation  
 Selection of appropriate escalator indices and negotiations achievements impact contract values and collections  
 Fluctuation in the price of fuel and other volatile commodities impact the production or delivery of goods and services  
 County departments, other public jurisdictions, non-profits and/or quasi-governmental entities accessing of DPM contracts to either procure goods or services and/or piggy-backing on DPM contracts  
 Grant funded contracts continue to result in competitive contract awards that generate additional revenue, except where regulations prohibit.

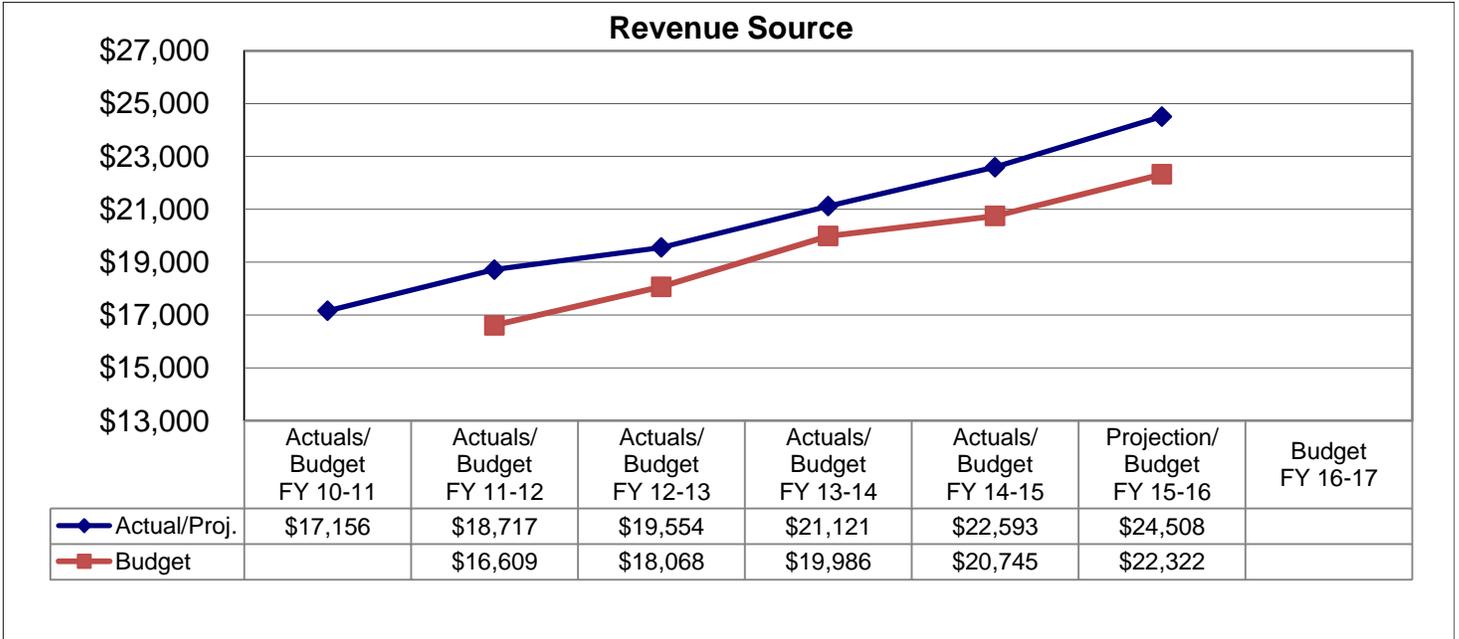
**Revenue Analysis:** The FY 2015-16 projection is based on a year-to-date actual after five months of fiscal collection.

# Revenue Estimating Worksheet

Department: Homeless Trust, DVOB

Revenue Source: Food and Beverage Tax for Homeless and Domestic Violence

Historical Data (\$ in 000s)



### Revenue Details

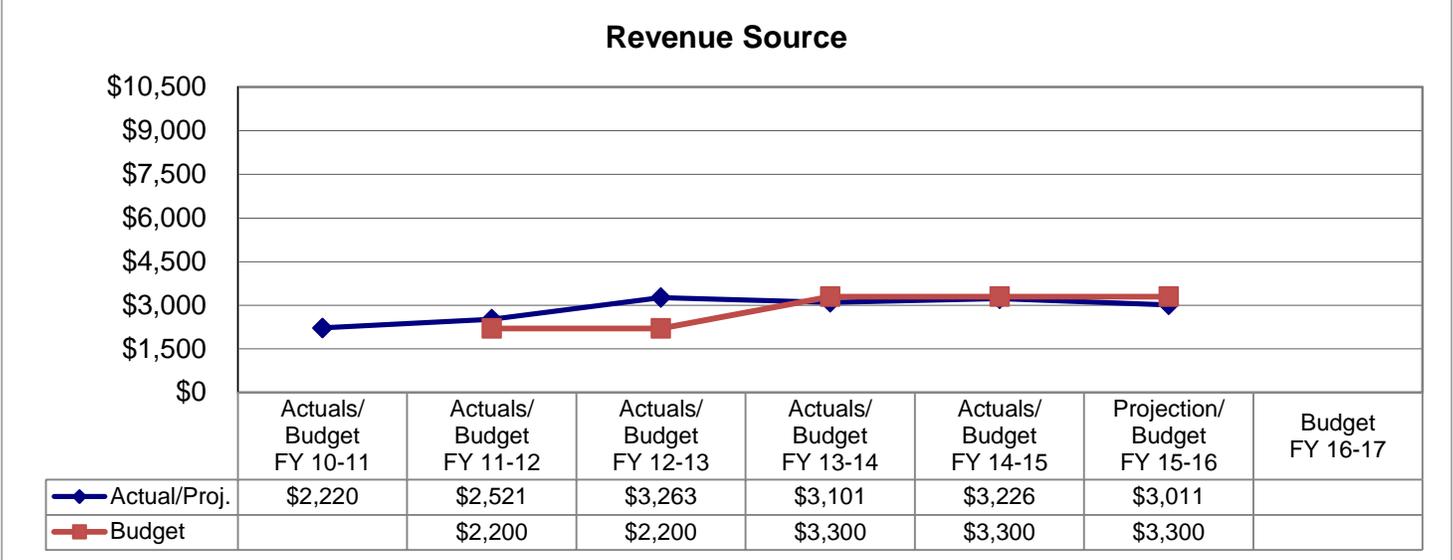
<b>Description:</b>	A one percent Homeless and Domestic Violence Tax is collected on all food and beverage sales by establishments that are licensed by the State of Florida to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Only businesses that earn over \$400,000 in gross receipts annually are obligated to collect this tax. The Homeless and Domestic Violence Tax is collected throughout Miami-Dade County with the exception of facilities in the cities of Miami Beach, Surfside and Bal Harbour. 85% of the tax receipts goes to the Miami-Dade County Homeless Trust, and 15% goes to Miami-Dade County for domestic violence centers. Florida Statutes 212.0306.
<b>Driving Forces:</b>	High variability based on economic conditions. Tourism and economic conditions affecting consumer spending of discretionary income Seasonality effects revenue levels. January to June are peak seasons for tourist visits. Severe weather such as hurricanes can negatively impact revenues.
<b>Revenue Analysis:</b>	Based on historical data and economic conditions. EOY FY 2014-15 collections actuals were 9.33 percent higher than the previous year FY 2013-14 actuals. FY 2015-16 year-to date collections for the Tourist Development Surtaxes are 6.34 percent above last year at this time (Oct – Feb) and EOY growth is projected to be 6.13 percent higher than the previous year FY 2014-15 actuals.

# Revenue Estimating Worksheet

Department: Technology Recording Fee - Non-Departmental

Revenue Source: \$2 per page recording fee

Historical Data (\$ in 000s)



**Revenue Details**

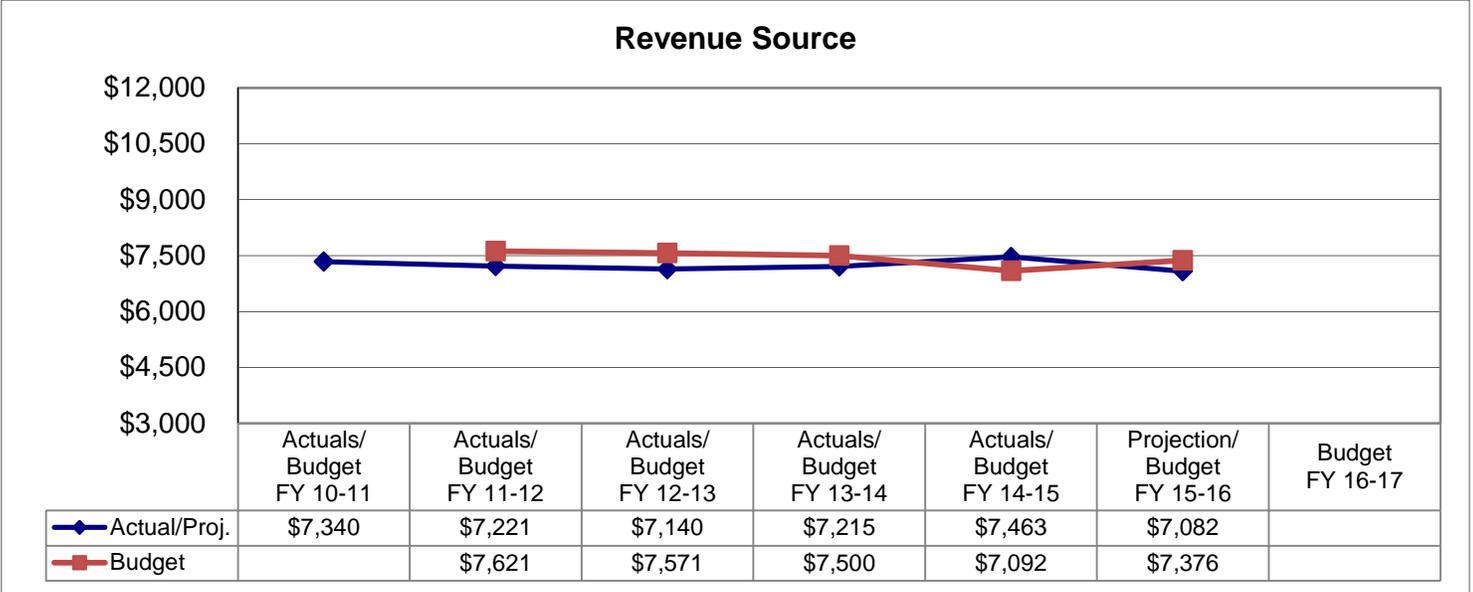
<b>Description:</b>	A recording service charge of \$2 per page for each instrument listed in ss. 28.222, except judgments received from the courts and notices of lis pendens, recorded in the official records. S.S. 28.24(12)(e)1
<b>Driving Forces:</b>	Closely tied to the real estate sales and recording of mortgage documents. A weak housing market, decreasing property values and increasing numbers of foreclosures will continue to negatively impact revenues.
<b>Revenue Analysis:</b>	Projection of future revenue is based on historical performance with higher weight given to recent performance. First quarter revenues are historically lower than the rest of the year. FY 2015-16 projection is based on prior year actuals and actuals from Oct.- Jan FY 2016.

# Revenue Estimating Worksheet

Department: Parks, Recreation, and Open Spaces

Revenue Source: Golf Courses

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Consists of course fees; pro shop sales; food and beverage sales; rentals and professional instruction fees.

**Driving Forces:** The demand of this revenue source is elastic and therefore will be subject to variability in response to fluctuations in the economy.  
 Number of rounds played, fees per round, climate & weather, economic environment, and the condition of the courses are the major factors influencing the number of rounds played  
 Inflation: inverse relationship - as inflation increases, customers will have less discretionary income to spend on leisure activities like golf  
 Employment: direct relationship - as employment rises so will the number of people who can afford to play golf  
 Number of rounds played: averaging an annual 1.45% decrease, from FY05 - FY09, at Miami-Dade courses and a 0.65% decrease nationally from FY01 - FY08  
 Competition: public courses are losing rounds played and patrons to more exclusive private courses  
 Fees Per Round: constant, only 1% growth industry wide since 2001

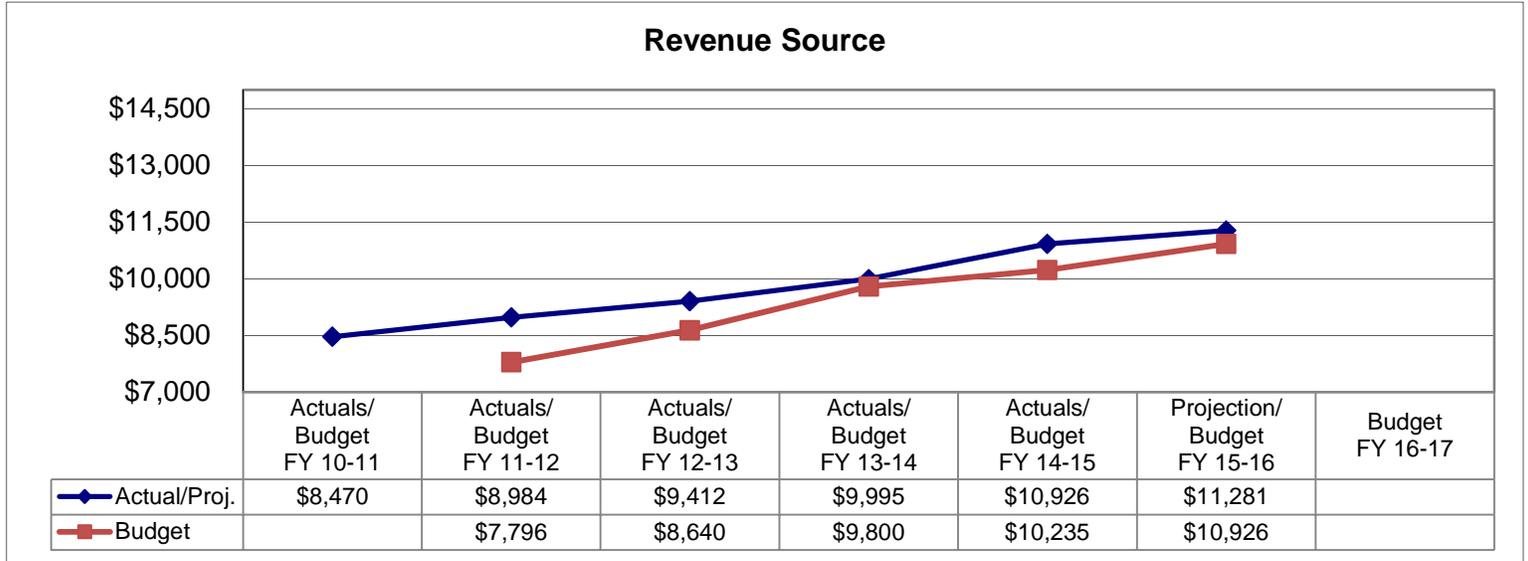
**Revenue Analysis:** The FY 2015-16 projections were estimated based on actual revenues through February 2016 plus last year's actual revenues for the remaining months. Revenues are projected to come under budget due to a poor December 2015 (weather closures).

# Revenue Estimating Worksheet

Department: Parks, Recreation, and Open Spaces

Revenue Source: Marinas

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Consists of dry storage, wet slips, transient dockage, launch fees, rentals and retail sales

**Driving Forces:** The demand of this revenue source is elastic and therefore will be subject to variability in response to fluctuations in the economy. Primary variables include the number of boat owners, new and used boat sales, fuel prices, and overall economic growth.

Inflation: inverse relationship - as inflation rate rises the demand for marina services will decrease  
 Interest rates: inverse - as interest rates increase, retail sales of boats will decrease thereby decreasing the demand for marina services  
 Climate & weather: affect marina operations but difficult to predict for long term projections.

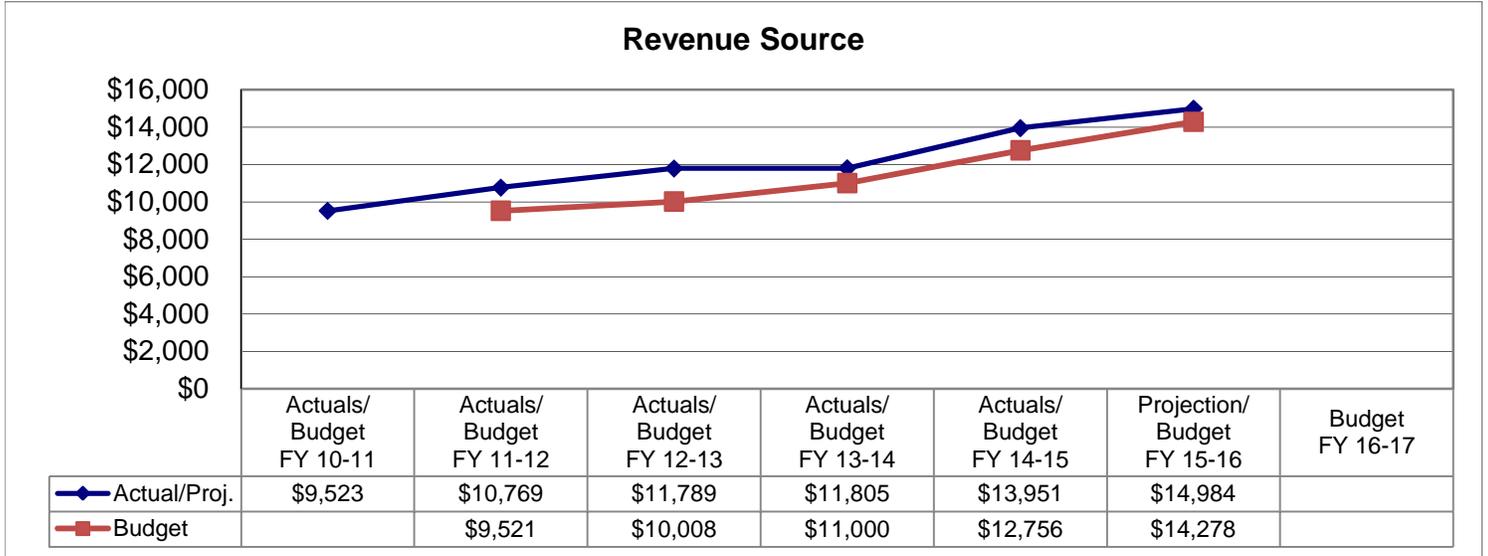
**Revenue Analysis:** The FY 2015-16 projections were estimated based on actual revenues through February 2016 plus last year's actual revenues for the remaining months.

# Revenue Estimating Worksheet

Department: Parks, Recreation, and Open Spaces

Revenue Source: Zoo Miami Fees and Charges

Historical Data (\$ in 000s)



**Revenue Details**

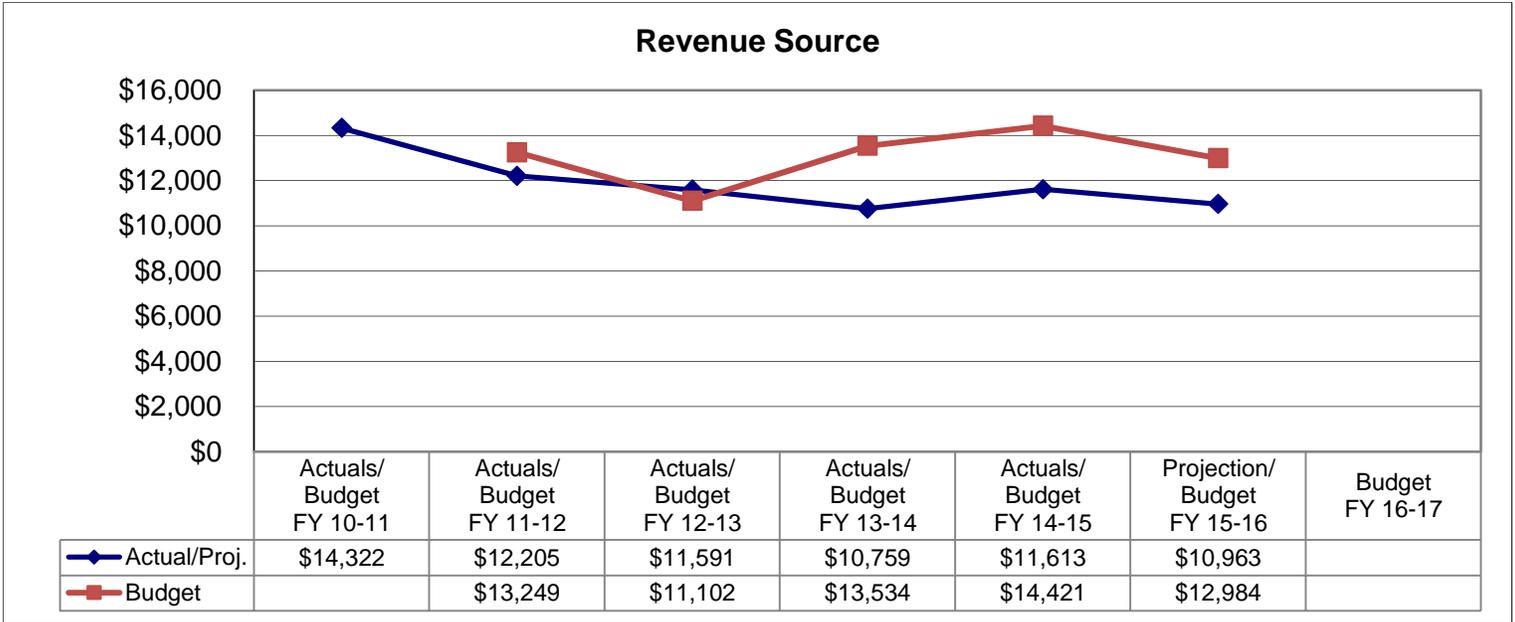
<b>Description:</b>	The projection aggregates numerous fees and charges received by Zoo Miami; General Admission receipts account for 62% of these revenues, followed by Safari Cycle Rentals (13%), Food and Retail Concessions (9%), Group and School Admissions (8%). Other sources include Monorail and Tram Fees, Animal Feedings, Animal Rides, Carousels, Facility Rentals, Stroller Rentals, etc. (8%); these figures do not include the General Fund subsidy.
<b>Driving Forces:</b>	The demand that drives these revenues is fairly elastic and subject to some variability in response to fluctuations in the economy; variables include the total number of visitors to the Zoo, the number of paying visitors to the Zoo, special exhibits, weather, overall economic and population growth Inflation is inversely related to revenue growth, as inflation (cost growth) increases, revenue tends to decline
<b>Revenue Analysis:</b>	The FY 2015-16 Projections were estimated based on the current fiscal year-to-date growth.

# Revenue Estimating Worksheet

Department: Police

Revenue Source: MDPD 911 Fees

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Revenue derived from \$0.40 fee imposed on wireless and non-wireless subscribers to provide counties with funding to pay costs directly related to the provision of 911 services. New revenue from Prepaid wireless phone customers is based on every point of sale more than \$5.00 which is charged \$0.40 and distributed based on the location of the point of sale. Governed by Florida Statutes 365.171, 365.172, 365.173, and 365.174.

The State of Florida collects the fees from the service providers and distributes it to the counties based on a combination of landline users, wireless customers and prepaid wireless phones. MDPD is responsible for the distribution of these funds to the six municipal areas with Public Safety Answering Points (PSAP's) within the county. The distribution rate is based on landlines per municipality and prorating wireless call volumes per municipality.

**Driving Forces:** Since FY 00-01 landline revenue has decreased due to reductions in the number of fixed land lines; wireless revenues have been increasing significantly over the last couple of years due to increases in number of wireless lines and changes in the distribution formula.  
 Changes in accounting treatment.  
 Population growth.  
 Collection rate.  
 State distribution to counties occurs five months after actual collection of fees from providers.

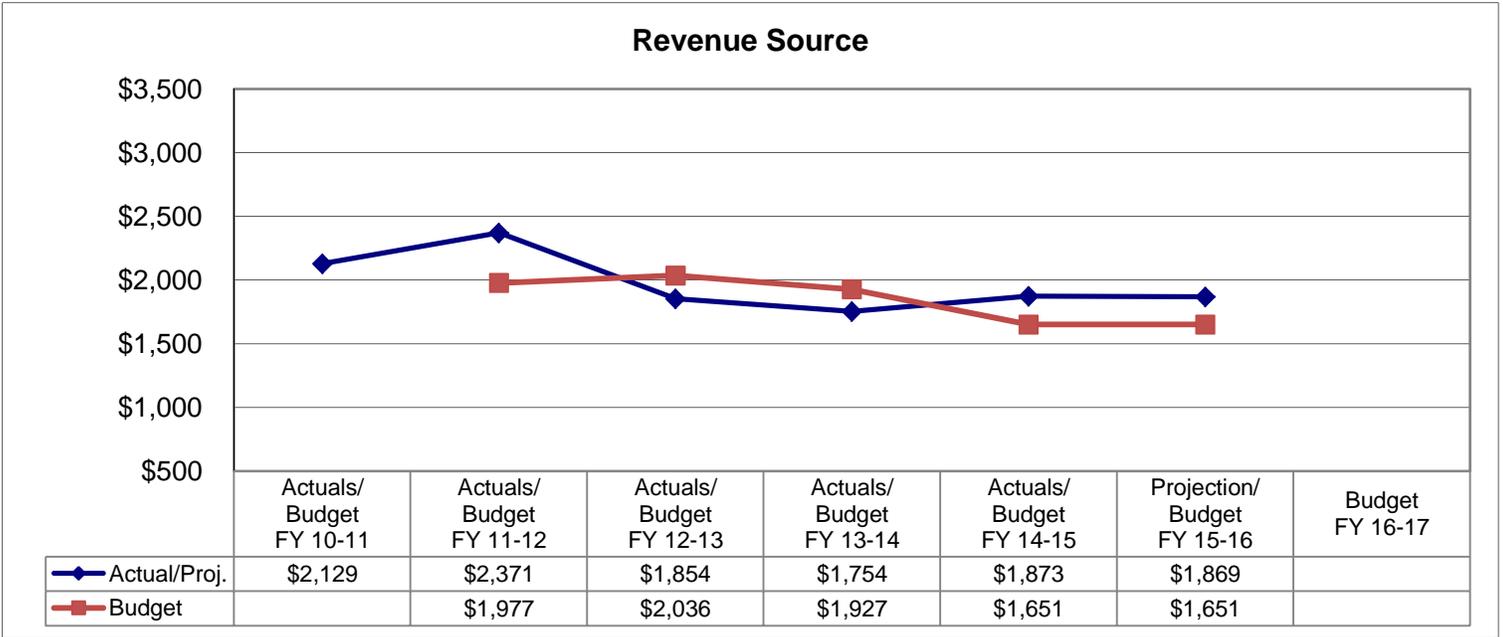
**Revenue Analysis:** Revenue projections in FY 2015-16 are lower than budgeted mainly due to prepaid phones not selling as expected, Landlines and wireless revenues continue to trend down, and an adjustment in revenue due to an AT&T overpayment that was reimbursed.

# Revenue Estimating Worksheet

Department: Police

Revenue Source: Parking Surcharge

Historical Data (\$ in 000s)



**Revenue Details**

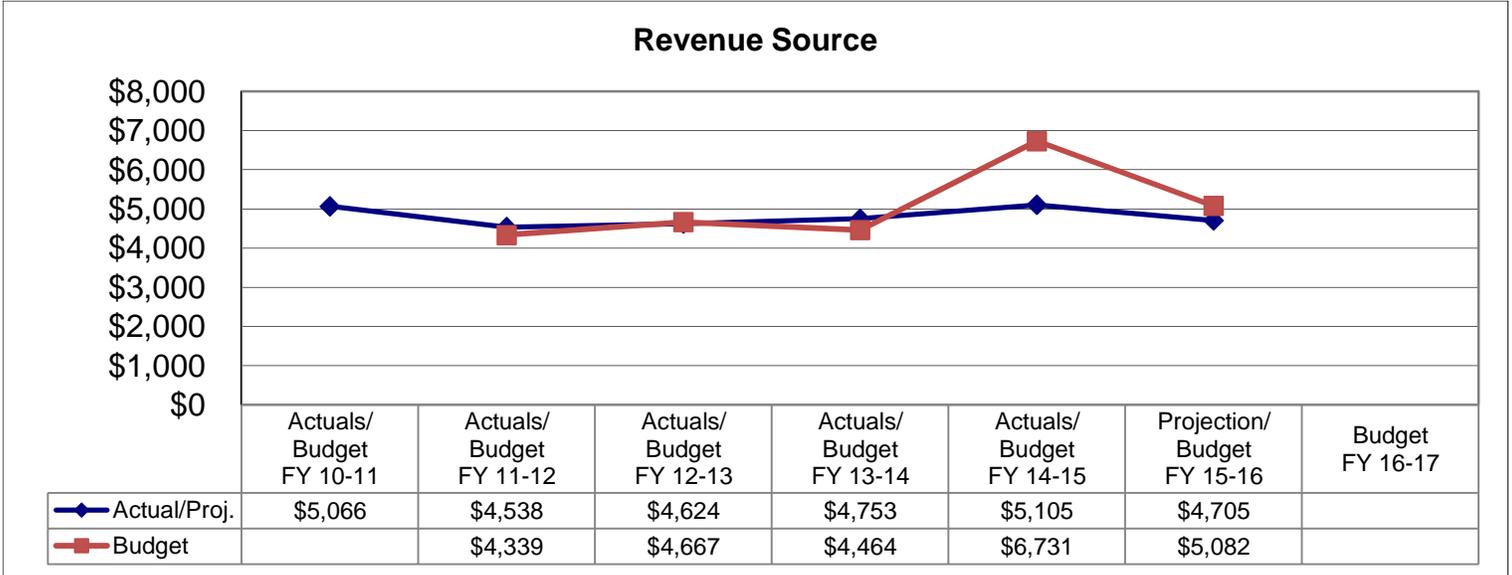
<b>Description:</b>	A surcharge of four dollars (\$4.00) is imposed on each parking citation that is issued within Miami-Dade County. Fees are collected via FS 318.21 and SECTIONS 30-292 AND 30-388.32 OF THE CODE OF MIAMI-DADE COUNTY
<b>Driving Forces:</b>	Number of parking citations issued. Collection rates Population growth
<b>Revenue Analysis:</b>	FY 2011-12 Actuals reflect a one time transfer from the School Crossing Guards Trust Fund Carryover. FY 2015-16 projections are based on the first quarter as of December 31, 2015.

# Revenue Estimating Worksheet

Department: Police

Revenue Source: Sheriff Fees

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Includes various fees collected by the Miami-Dade Police Department including:

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>Alarm Registration</li> <li>Confiscated Funds</li> <li>Child Support Enforcement Reimbursement</li> <li>Enforceable Sheriff's Fees</li> <li>False Alarm Violations</li> <li>Firearm Processing Fee</li> <li>Firearm Range Usage Fee</li> <li>Miscellaneous Collections</li> </ul> | <ul style="list-style-type: none"> <li>Non-Enforceable Sheriff's Fees</li> <li>Other Sheriff's Fees</li> <li>Permit Fees</li> <li>Public Record Fees</li> <li>Restitution Payments</li> <li>State Crime Laboratory Reimbursement</li> <li>Towing Surcharge</li> <li>Training Advisor Reimbursement</li> <li>Witness Fees</li> </ul> |
|--|---|

**Driving Forces:** Economy, enforcement, and collection rates.

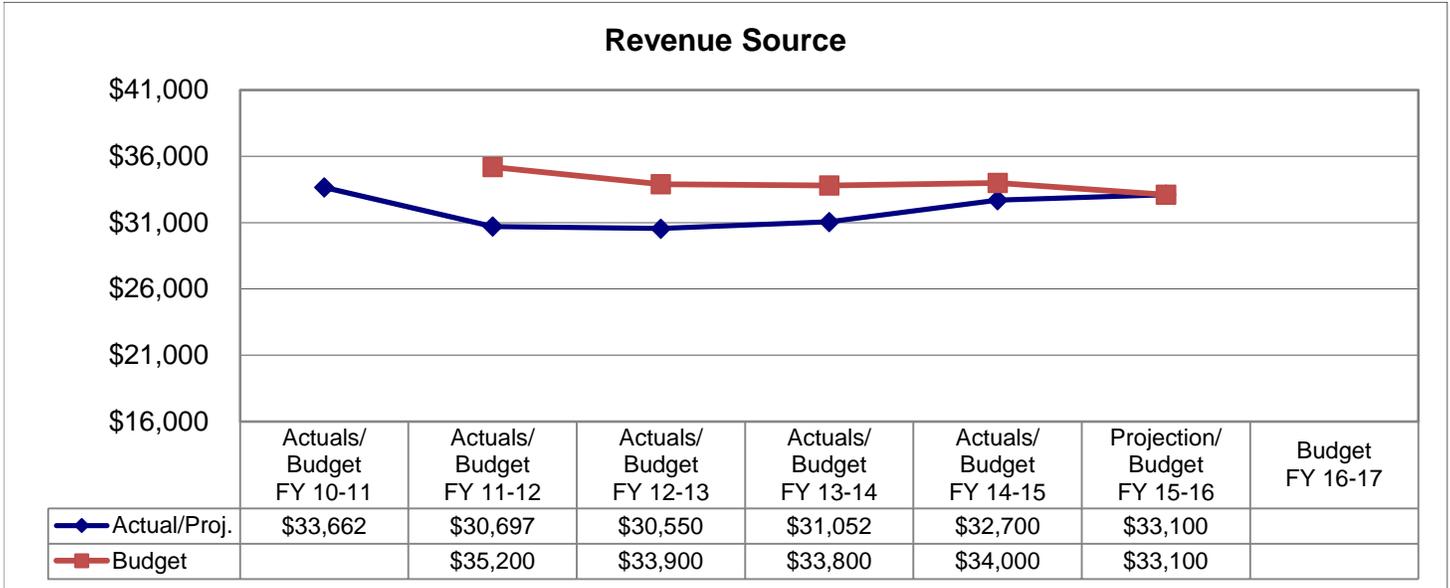
**Revenue Analysis:** FY 2015-16 projections are based on first quarter actuals and continue to reflect a downward trend.

# Revenue Estimating Worksheet

Department: Port of Miami

Revenue Source: Cargo

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Tariffs levied against cargo ships for both dockage and tonnage of shipments.  
The tariff is agreed upon by the cargo industry that uses the POM and is submitted to the BCC for final approval via the budget process.

**Driving Forces:** Competition from Port Everglades as well as other neighboring ports  
Number of cargo carriers as well as tonnage.  
Number of shipments to and from South Florida.  
It is expected that the Port's incentive program and the opening of the Panama Canal will significantly increase cargo volume at the Port.  
The POM is the Port capital of Florida generating over one hundred thousand jobs contributing approximately \$16 Billion annually to the local economy.  
The Port's billion dollar capital plan is expected to strategically place POM on the forefront of meeting this demand.

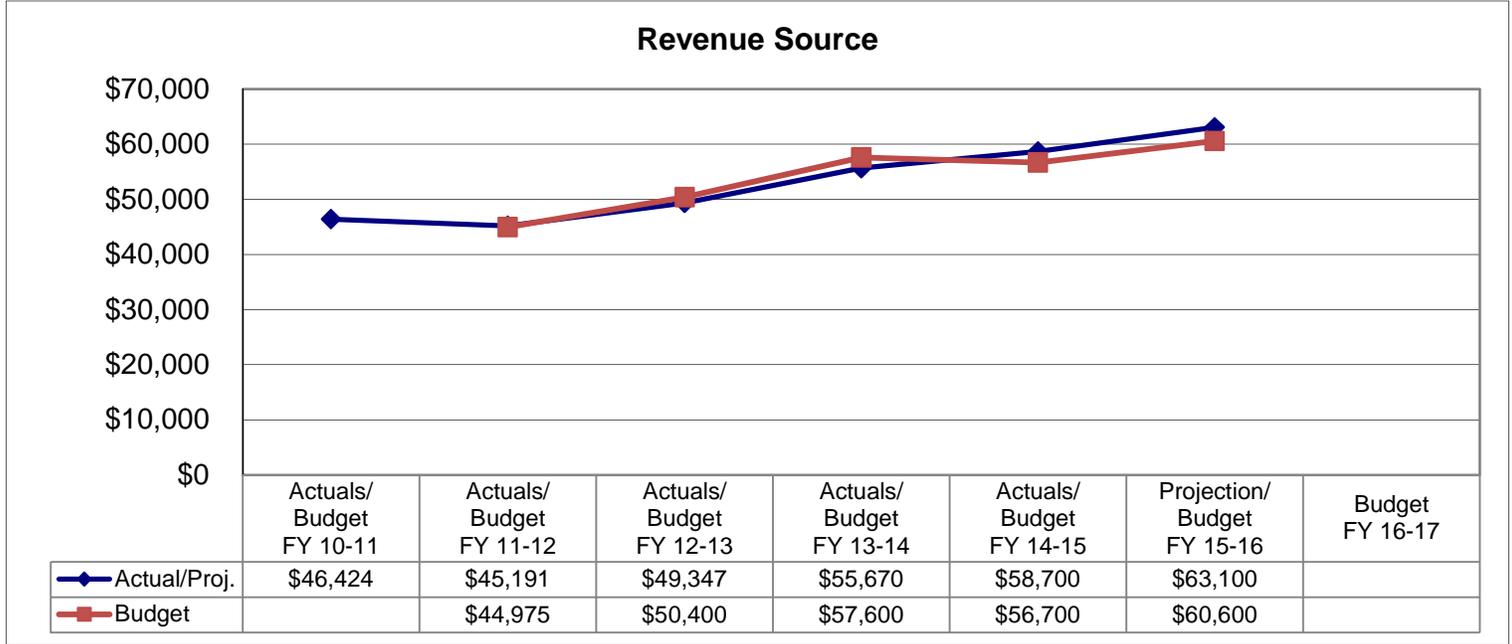
**Revenue Analysis:** The FY 14-15 projection is based on current agreements with terminal operators and anticipated incentive pricing program.

# Revenue Estimating Worksheet

Department: Port of Miami

Revenue Source: Cruise

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Revenue generated by charging a tariff for cruise passenger ships docking (per gross weight tonnage) at the POM as well as a per passenger charge for both inbound as well as outbound cruises. The tariff is agreed upon by the cruise industry that uses the POM and is submitted to the BCC for final approval through the budget process.

**Driving Forces:** Fluctuations in cruise passengers and tourism could cause variability.  
Number of vacationers.  
Travel Industry growth.

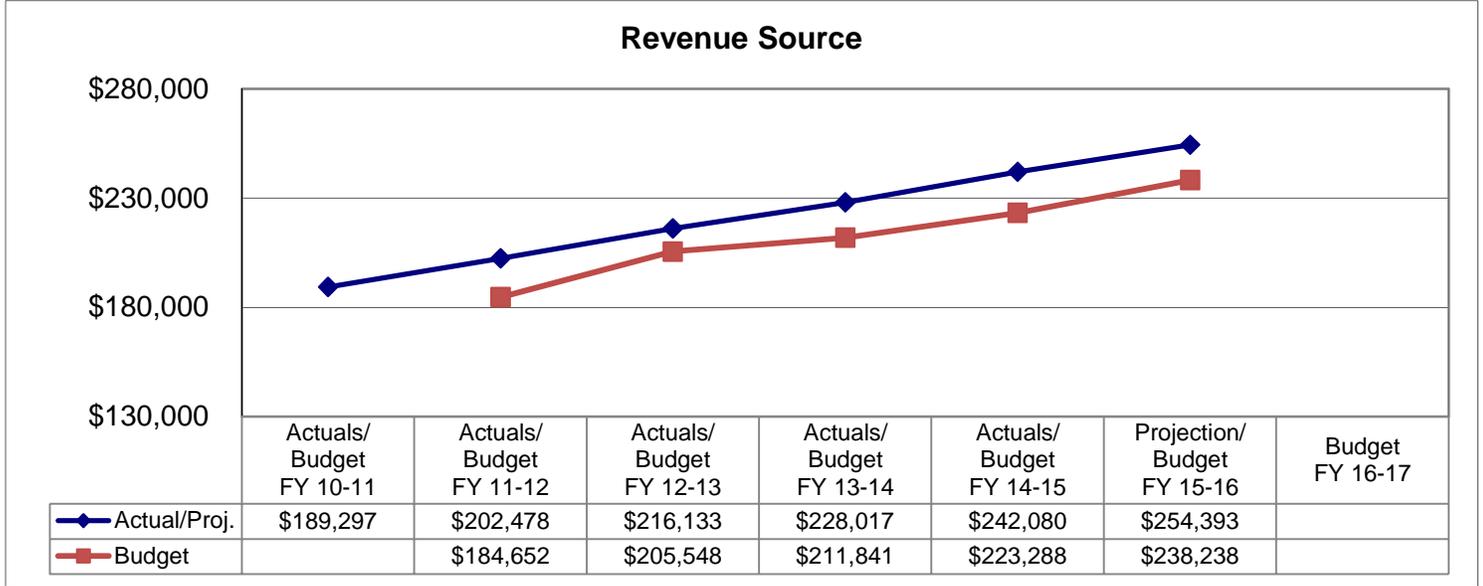
**Revenue Analysis:** The FY 15-16 Projection is based on confirmed berthing requests.

# Revenue Estimating Worksheet

Department: Public Health Trust

Revenue Source: Public Hospital Sales Surtax

Historical Data (\$ in 000s)



**Revenue Details**

**Description:**

One-half percent surtax on countywide sales, use, rentals, admissions, and other transactions, up to \$5,000 on sales of tangible personal property, for the operation, maintenance, and administration of Jackson Memorial Hospital (JMH).

Chapter 212.055, approved by special election on Sept. 3, 1991, and imposed by Ordinance 91-64.

**Driving Forces:**

- Sales tax revenues are variable based on fluctuations in the economy.
- Tourism
- Population
- Inflation: direct relationship - increases in inflation result in increasing the cost of goods sold thereby increasing sales tax revenues but could have a negative effect by decreasing overall sales.
- Employment: direct relationship
- Interest rates: inverse relationship
- Tourism growth
- Population growth

**Revenue Analysis:**

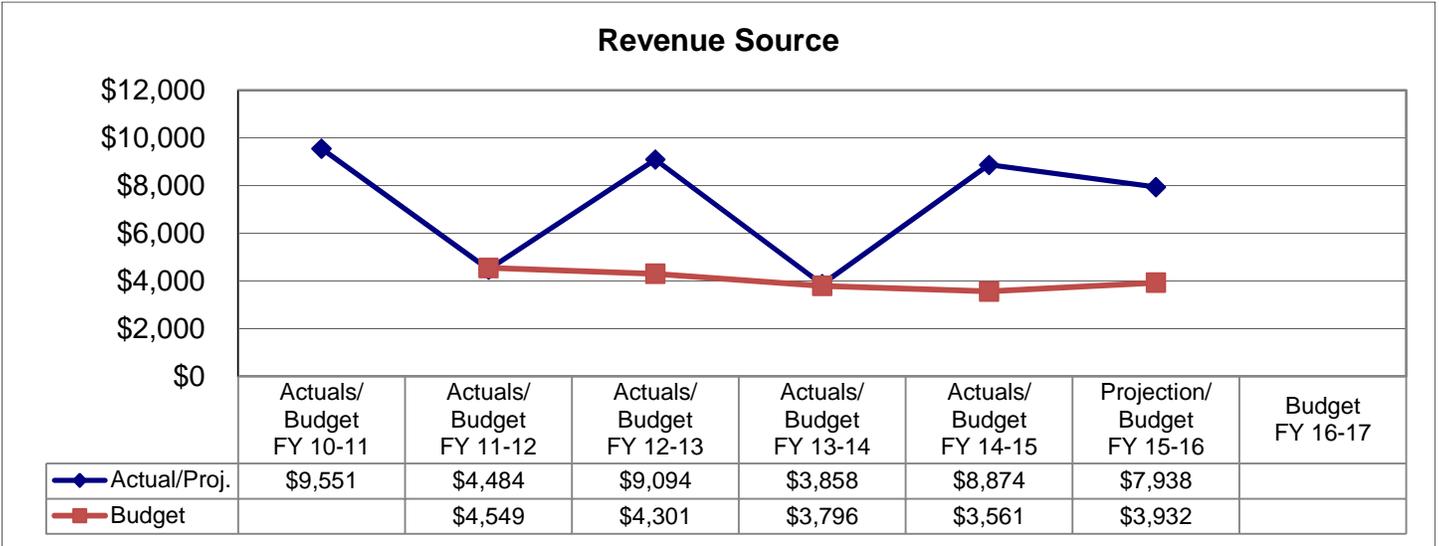
The FY 2015-16 projection is based on an average between a classical decomposition multiplicative forecast model, and the first quarter actual divided by the average first quarter collection rate for the previous five years.

# Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Federal Grants - Capital Fund Program

Historical Data (\$ in 000s)



## Revenue Details

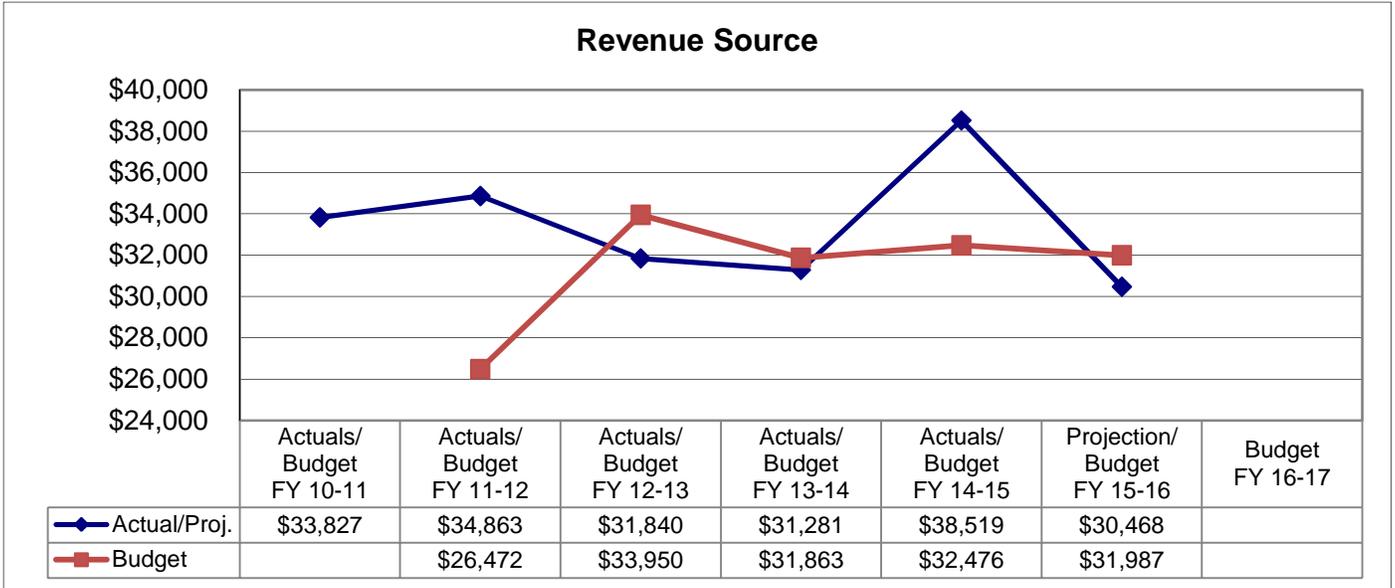
<b>Description:</b>	These funds represent the portion of Capital Fund Program grants used to support operations (Salaries and Management Improvements). Additional dollars from CFP used for capital are reflected in capital budget and other administrative uses.
<b>Driving Forces:</b>	Based on appropriation at federal level plus US HUD formula used to derive allocation of funds across various agencies. Funding is granted annually, but grants are multi-year. Federal appropriations and methodology used for allocation.
<b>Revenue Analysis:</b>	FY 2015-16 projection is higher than budget due to reallocation of CFP funds to support the increasing CFP eligible operating costs. NOTE: Figures exclude all non-CFP funds.

# Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Federal Subsidy - Operating Fund

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Public Housing operating subsidy

**Driving Forces:** Based on appropriation at federal level plus US HUD formula used to derive allocation of funds across various agencies. Funding is on Calendar Year basis and is subject to change throughout the year.  
Budget figures are estimated based on previous year's subsidy level  
Projection figure is based on US HUD final pro-ration determined in September each year and effective for following calendar year.

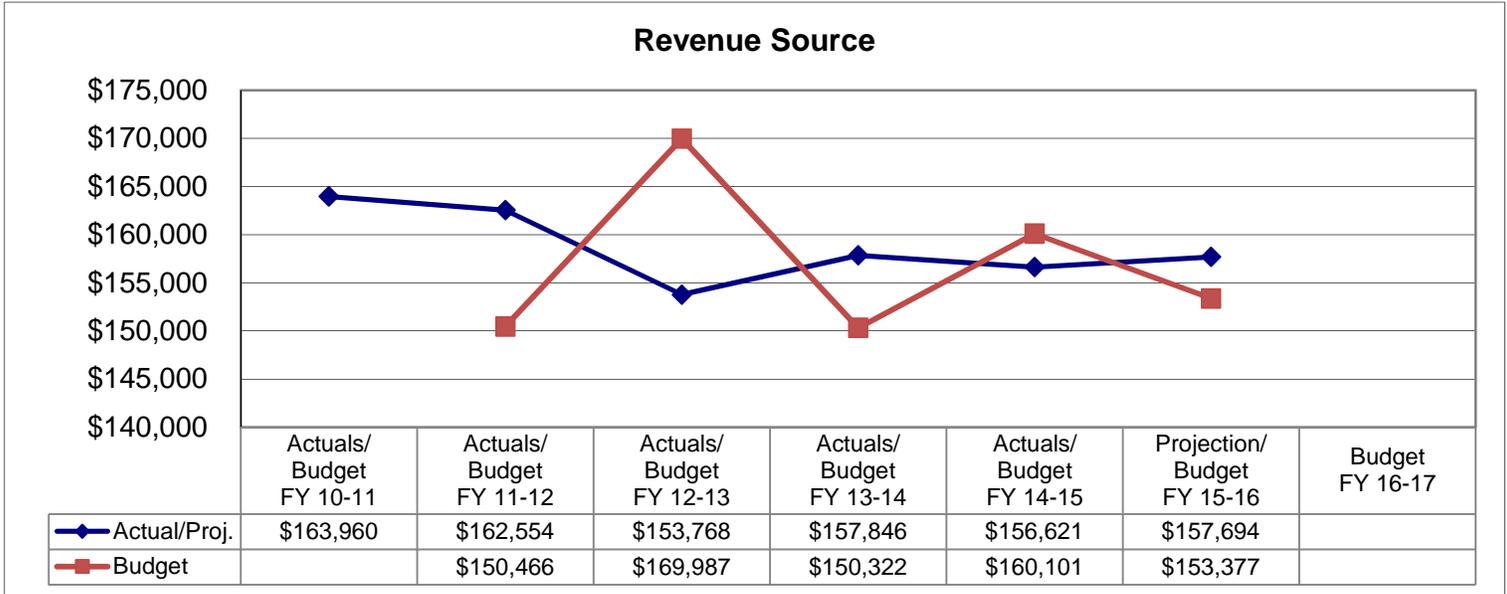
**Revenue Analysis:** FY 2015-16 projection is based on the criteria listed above.  
NOTE: Figures exclude non-operating subsidy funds and budgetary carryover.

# Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Federal Subsidy - Section 8 Housing Assistance Payment

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Housing Assistance Payments (HAP) are program dollars used to subsidize rent for eligible program participants. Commonly referred to as the Section 8 program. Housing Voucher program is outsourced to a private contractor, Single Room Occupancy and Shelter Plus Care are operated by PHCD.  
HAP dollars cannot be used for administration. Dollars for administration are awarded in a separate stream of revenue called the administrative fee.

**Driving Forces:** Based on appropriation at federal level plus US HUD formula used to derive allocation of funds across various agencies.

**Revenue Analysis:** FY 2015-16 projection is based on the criteria listed above.

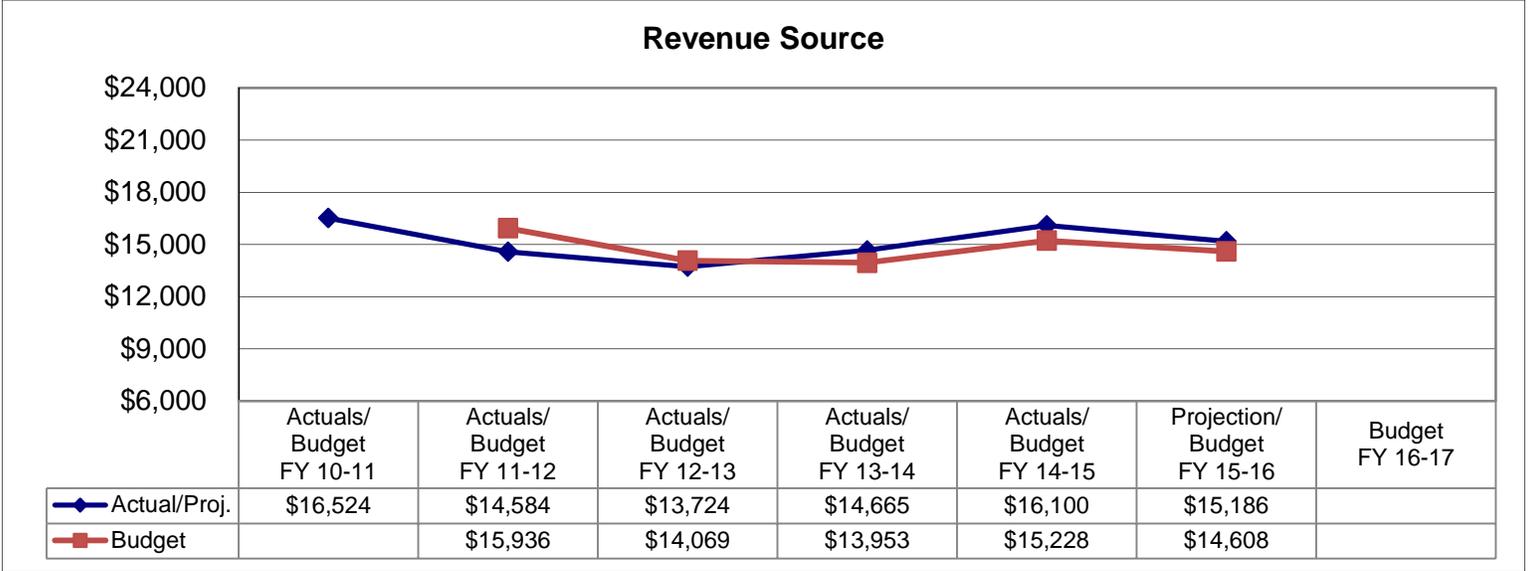
NOTE: Figures exclude budgetary carryover.

# Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Federal Grants - Section 8 Housing - Administrative Fee

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Administrative dollars used to operate various rental subsidy programs; Housing Choice Voucher program is operated by private contractor, Single Room Occupancy and Shelter Plus Care are operated by MDPHA

**Driving Forces:** Based on appropriation at federal level plus US HUD formula used to derive allocation of funds across various agencies. Funding is on calendar year basis and is subject to change throughout the year.

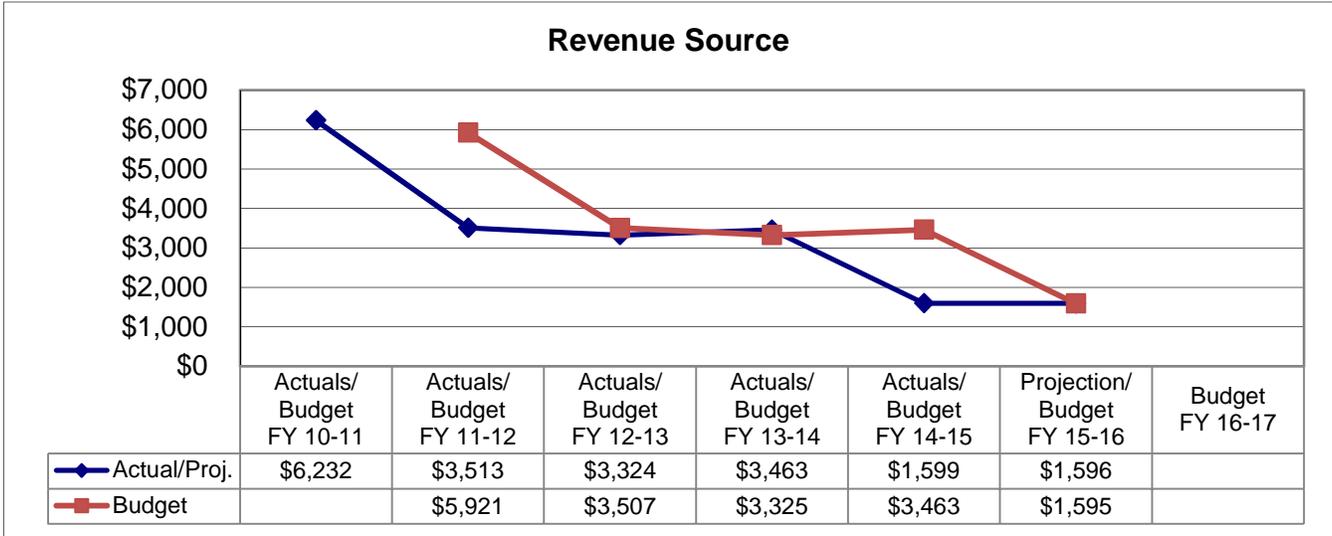
**Revenue Analysis:** FY 2015-16 projection is based on the current year's federal appropriation.  
NOTE: Figures exclude budgetary carryover.

# Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Grants HOME (Entitlement)

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** HOME Investment Partnership Program from the U.S. Department of Housing and Urban Development. The objectives of HOME programs are as follows:  
 Provide decent affordable housing to lower-income households.  
 Expand capacity of non-profit housing providers.  
 Strengthen the ability of state and local governments to provide housing, and leverage private-sector participation.

Approved by U.S. Congress on yearly basis.

**Driving Forces:** Grant varies every year depending on Congress appropriation.  
 Funding is based on a formula that includes level of poverty, amount of substandard housing, the cost of producing housing and the fiscal capacity of the jurisdiction to carry out housing activities.

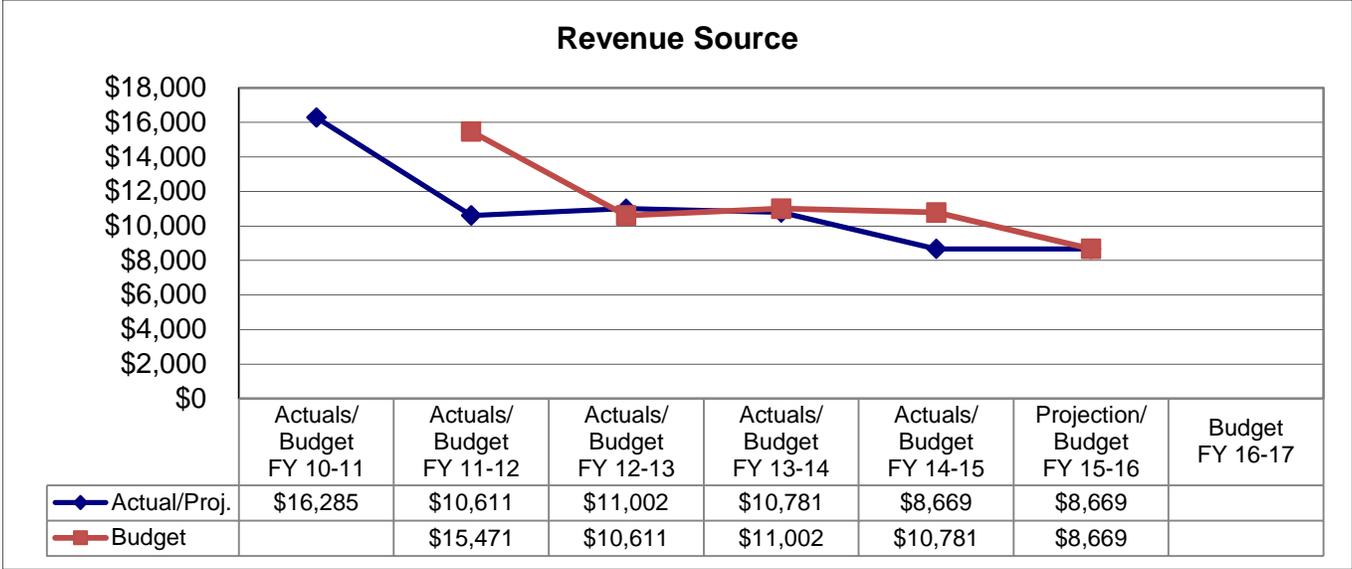
**Revenue Analysis:** Based on Federal Government formula.  
 FY 2015-16 projection based on HUD's latest FY 2014-15 allocation. Final appropriations decided by the Federal Government.

# Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Federal Community Development Block Grant (Entitlement)

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Community Development Block Grants from the US Department of Housing and Urban Development. The CDBG program has three national objectives:  
 To benefit low-moderate income persons.  
 To aid in the prevention or elimination of slums and blight.  
 To meet other community development needs having a particular urgency because existing conditions pose a serious or immediate threat to health.  
 Approved by U.S. Congress on yearly basis.

**Driving Forces:** Funding is based on a formula of poverty, population, housing overcrowding, age of housing and growth lag.

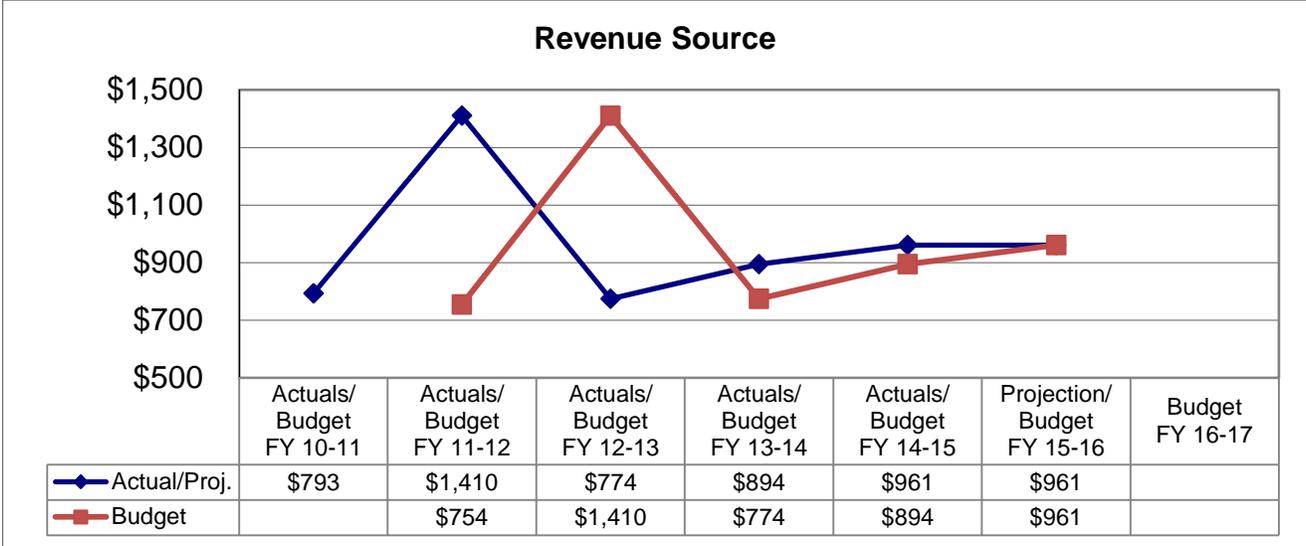
**Revenue Analysis:** FY 2015-16 projection based on HUD's latest FY 2014-15 allocation. Final appropriations determined by the Federal Government.

# Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Emergency Shelter Grant

Historical Data (\$ in 000s)



### Revenue Details

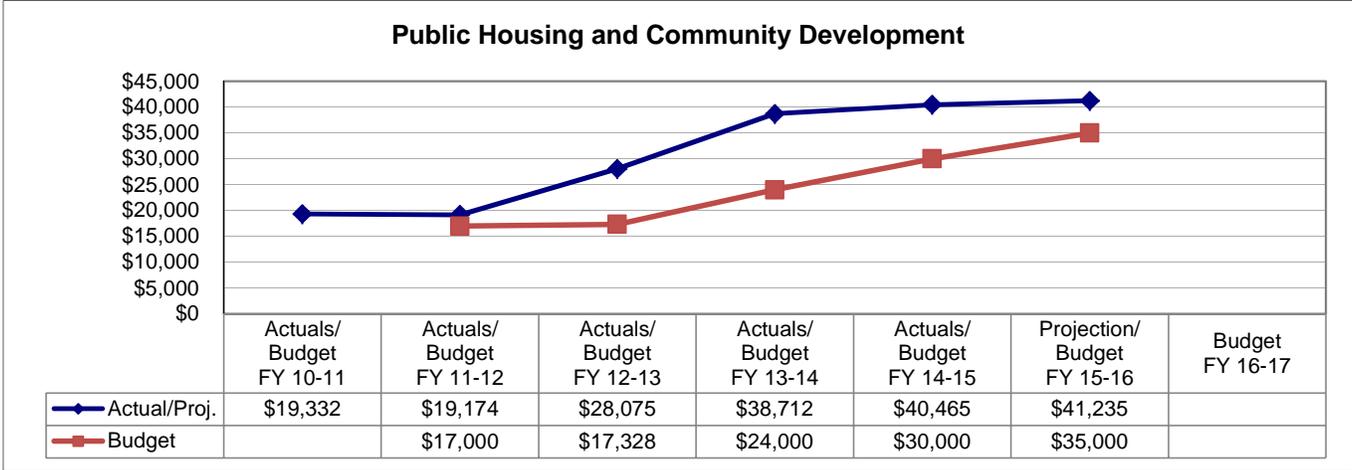
<b>Description:</b>	Emergency Shelter Grant Program from the U.S. Department of Housing and Urban Development. The ESG program provides homeless persons with basic shelter and essential supportive services. It can assist with the operational costs of the shelter facility, and for the administration of the grant. Approved by U.S. Congress on the yearly basis.
<b>Driving Forces:</b>	Distribution is based on poverty, population, housing overcrowding, age of housing and growth
<b>Revenue Analysis:</b>	FY 2015-16 projection is based on HUD's latest FY 2014-15 allocation. Final appropriations determined by the Federal Government.

# Revenue Estimating Worksheet

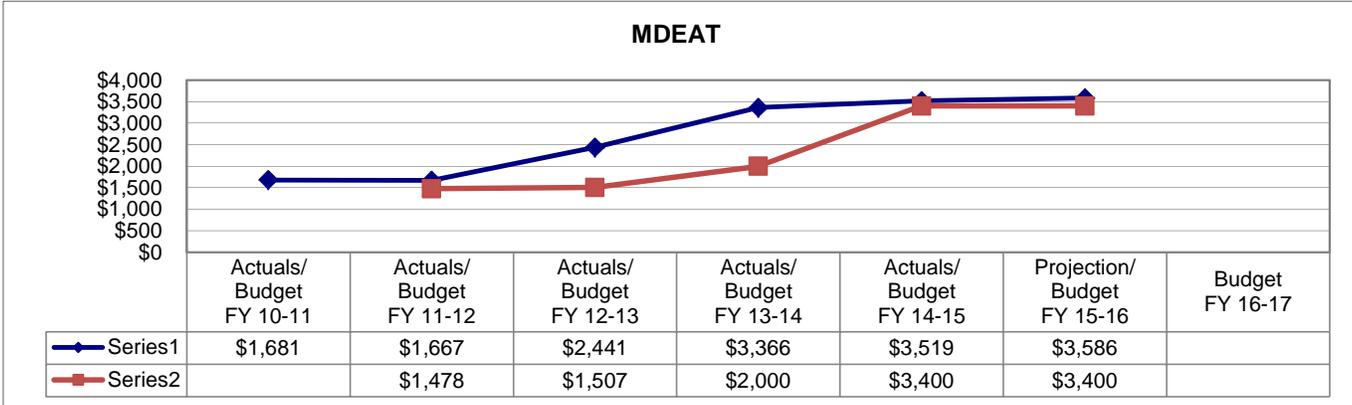
Department: Public Housing and Community Development

Revenue Source: Documentary Stamp Surtax

Historical Data (\$ in 000s)



Historical Data (\$ in 000s)



**Revenue Details**

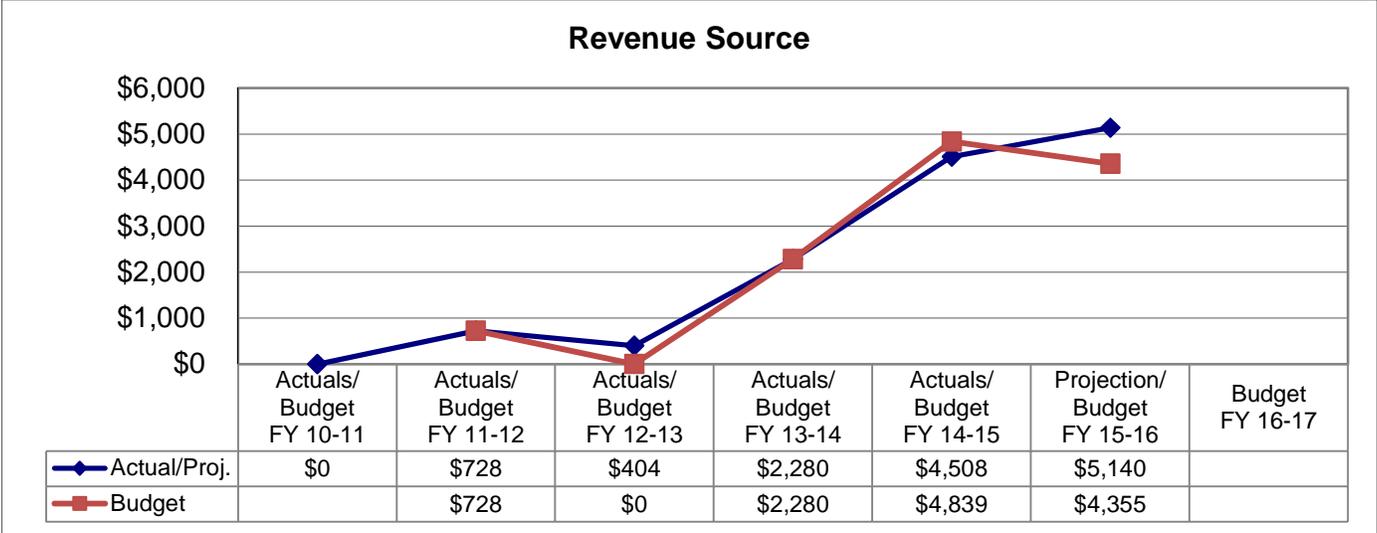
<b>Description:</b>	Surtax rate is forty-five cents for each hundred dollars as it relates to each real estate transaction document filed at the Clerk's Office. The discretionary surtax is charged for the purpose of establishing and financing a Housing Assistance Loan Trust Fund. Sections 201.031 and 125.011(1)
<b>Driving Forces:</b>	Varies based on level of property transfer activity, particularly activity in the real estate market. Revenues are generated locally (within Miami-Dade County), collected by the State of Florida and remitted to the County on monthly basis. Eight percent of revenues go to Miami-Dade Economic Advocacy Trust (MDEAT) and 92 percent to Housing Community Development (HCD).  Business activity Real estate Inflation: indirect relationship
<b>Revenue Analysis:</b>	FY 2015-16 Projection for both PHCD and MDEAT based on YTD actuals through February 2016.

# Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: State Grants - State Housing Initiative Program

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** State Housing Initiative Partnership (SHIP) program provides funds to local governments to develop local housing strategies that encourage the creations of partnerships to conserve, improve, or provide new housing for income-eligible individuals and families.

Sadowski Affordable Housing Act

**Driving Forces:** Real estate market

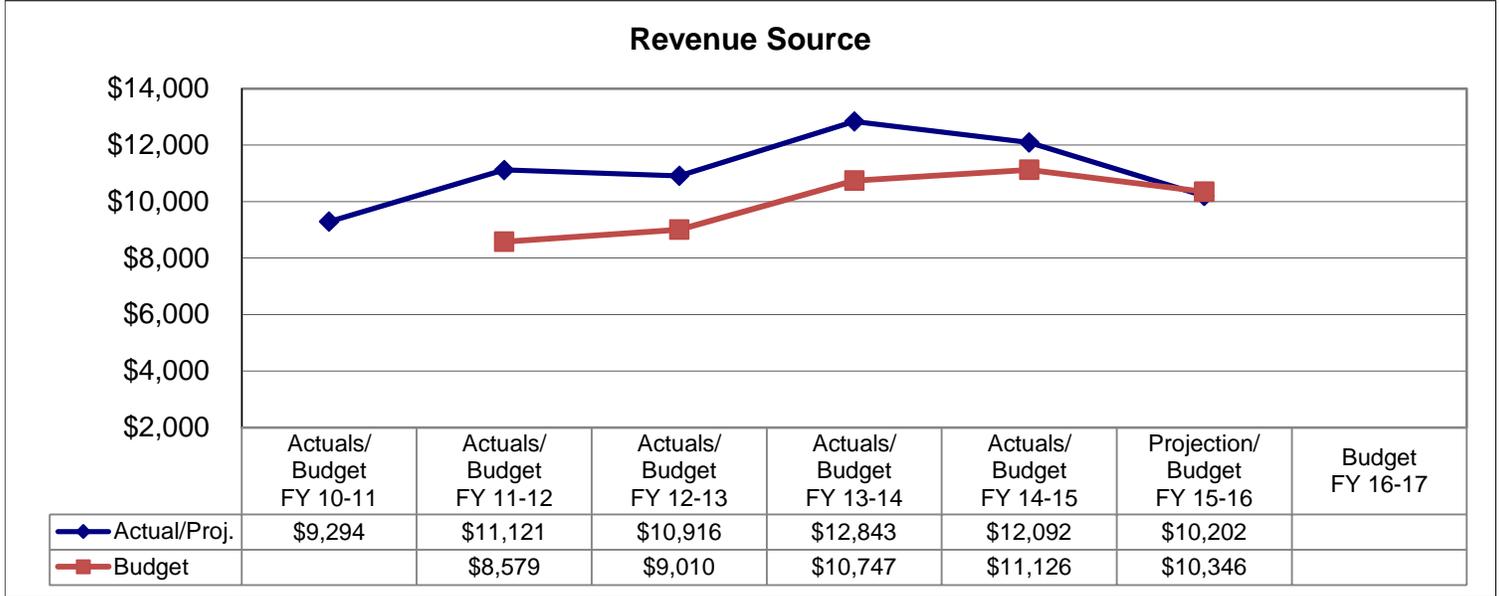
**Revenue Analysis:** FY 2015-16 projection is based on HUD's latest FY 2015-16 funding proposal and the State's legislature decision to fund the program.

# Revenue Estimating Worksheet

Department: Parks, Recreation, and Open Spaces

Revenue Source: Causeway Toll

Historical Data (\$ in 000s)



## Revenue Details

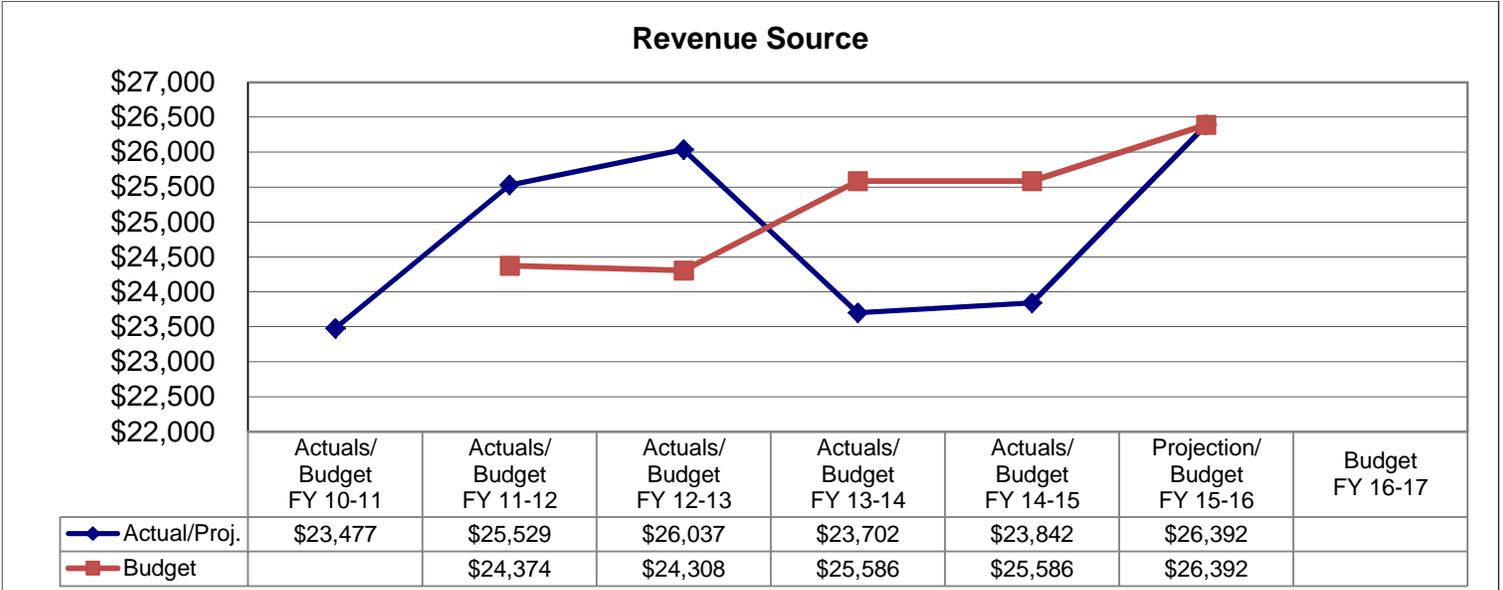
<b>Description:</b>	Revenue collected in the form of Tolls imposed on the Venetian and Rickenbacker Causeways. Annual Budget Process to update schedule of fees on IO 4-56 and IO 4-57.
<b>Driving Forces:</b>	Numbers of cars passing through the tolls.
<b>Revenue Analysis:</b>	The FY 2015-16 projections are based on YTD actuals that reflect a decrease in revenues due to the closure of the Venetian Causeway (July 2005 - February 2016).

# Revenue Estimating Worksheet

Department: Parks, Recreation, and Open Spaces

Revenue Source: Special Taxing District

Historical Data (\$ in 000s)



## Revenue Details

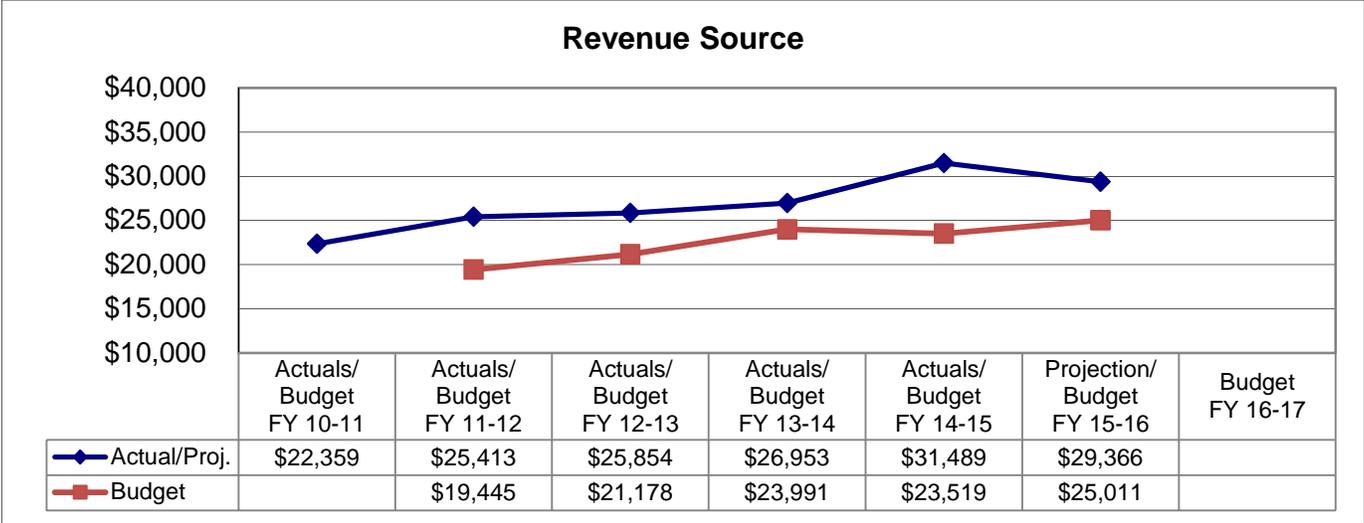
<b>Description:</b>	Assessment of non ad valorem taxes to provide specialized services to Miami Dade County residents to including but not limited to lighting, landscaping, and/or security services. Non-Ad Valorem rates as approved by the Board of County Commissioners. The costs of these services are charged directly to the property that receive the benefit of the improvement.
<b>Driving Forces:</b>	Newly constructed and existing communities that want to have specialized lighting, landscaping, or security services.
<b>Revenue Analysis:</b>	FY 2015-16 projection is based on revenues from anticipated additions and deletions of the latest assessments within the Special Taxing Districts.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Permitting Trades Fees

Historical Data (\$ in 000s)



## Revenue Details

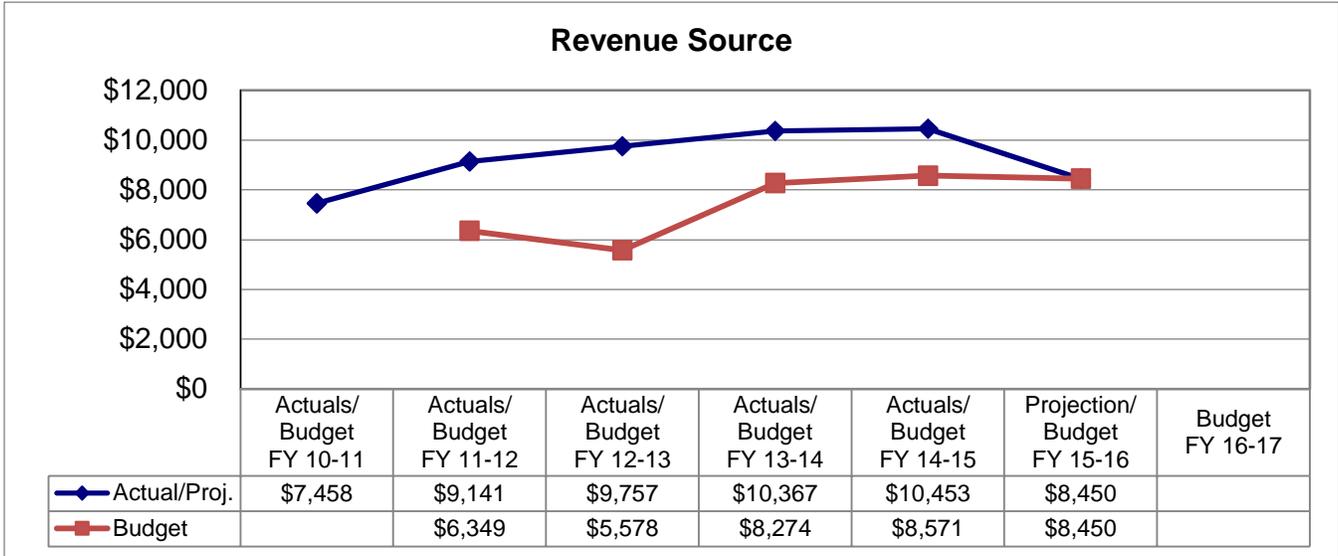
<b>Description:</b>	Permitting Trades Fees charged according to fee schedule by permit, fee, application, or certificate type. Revenues governed by the Florida Building Code and local ordinance (Administrative Order 4-63A)
<b>Driving Forces:</b>	<ul style="list-style-type: none"> <li>Varies due to changes in economic and local real estate market conditions.</li> <li>Effects of significant weather events</li> <li>Fluctuations in construction activity</li> <li>Incorporations / Annexations</li> <li>Changes to Building Code</li> <li>Inflation and Interest Rates: inverse relationship - rising inflation and/or interest rates increases the cost of capital thereby decreasing building activity</li> </ul>
<b>Revenue Analysis:</b>	The projection for FY 2015-16 is trending higher than budget based on stronger local real estate market conditions.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Neighborhood Code Fines/Lien Collections & Foreclosure Registry

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Revenue streams include: Code Fines and Lien Collections for code violations, Remediation Fines, Minimum Housing Enforcement Fees, Research Fees, and Foreclosure Registry.  
Revenues governed by Code of Miami-Dade County Chapters 2, 8CC, 17A, 19 and local ordinance (Implementing Orders 2-5 and 4-101).

**Driving Forces:** Varies due to changes in economic and local real estate market conditions.  
Housing market trends  
Effects of significant weather events.  
Incorporation / Annexations  
Mortgage Interest Rates  
The number of housing starts  
Inflation

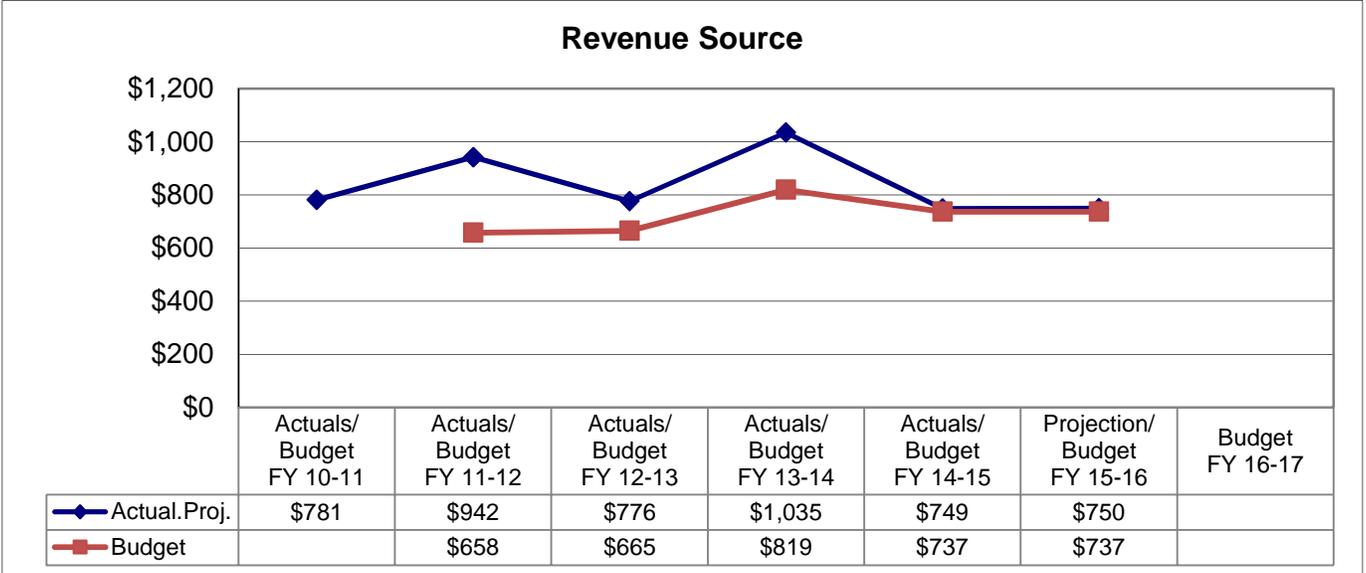
**Revenue Analysis:** FY 2015-16 projection is reflective of a decrease in foreclosure filings, which is an indication of a stronger economy. Revenues are estimated to be at budget.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Contractor Renewals

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Fee for contractor license renewal of personal and/or business certificate. Licenses are renewed every two years. Categories such as electrical, LPG Gas, Mechanical and Plumbing are renewed by September 30, of the odd year (2009). Building and Building Specialties categories are renewed by September 30 of the even year (2010). Chapter 10 of the Code of Miami- Dade County.

**Driving Forces:** Contractors desire of having licenses in current active status  
 Construction activity  
 Economic Conditions  
 Potential applicants and contractors from other jurisdictions  
 Licenses are renewed every two years with revenue collection heavier in the last quarter

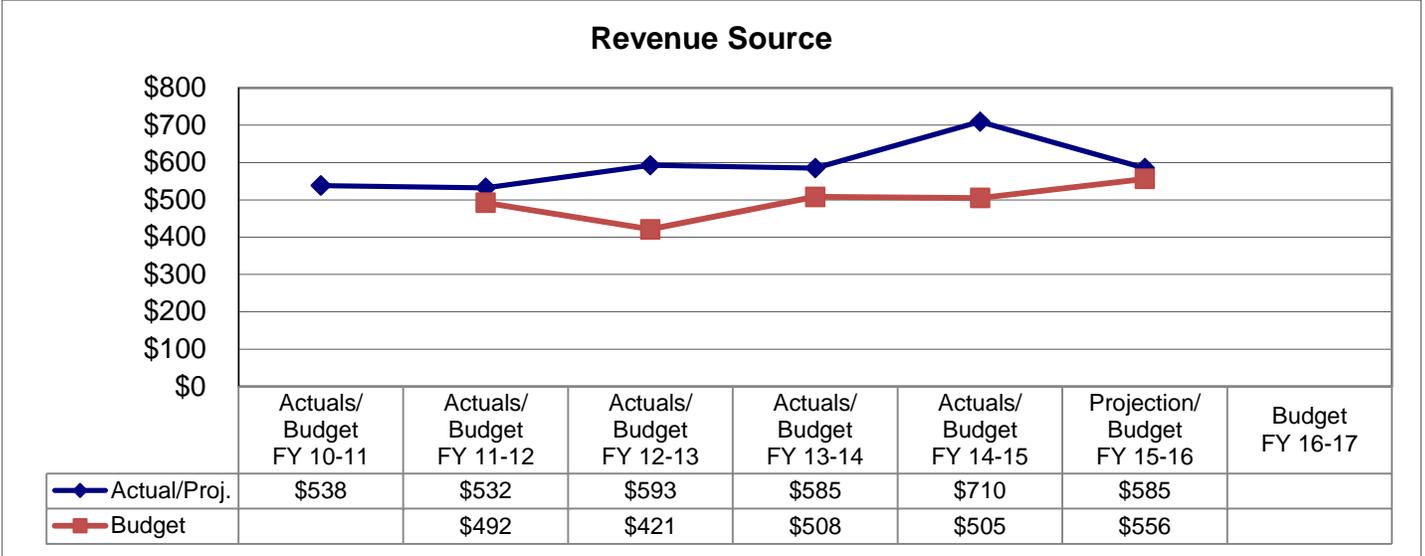
**Revenue Analysis:**  
 Because these licenses are renewed every two years, the FY 2015-16 projection is based on last year's actual.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Contractor Certificates/Exams

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Fee for new contractor licenses, new exams, and other miscellaneous fees such as change of affiliation, doing business as (DBA), reciprocity, certificate for non-licensure, etc.  
Chapter 10 of the Code of Miami-Dade County.

**Driving Forces:** Construction Activity  
Assumes certain level of applicants will still seek and qualify successfully.  
Varies depending on the number of applicants requesting licenses.

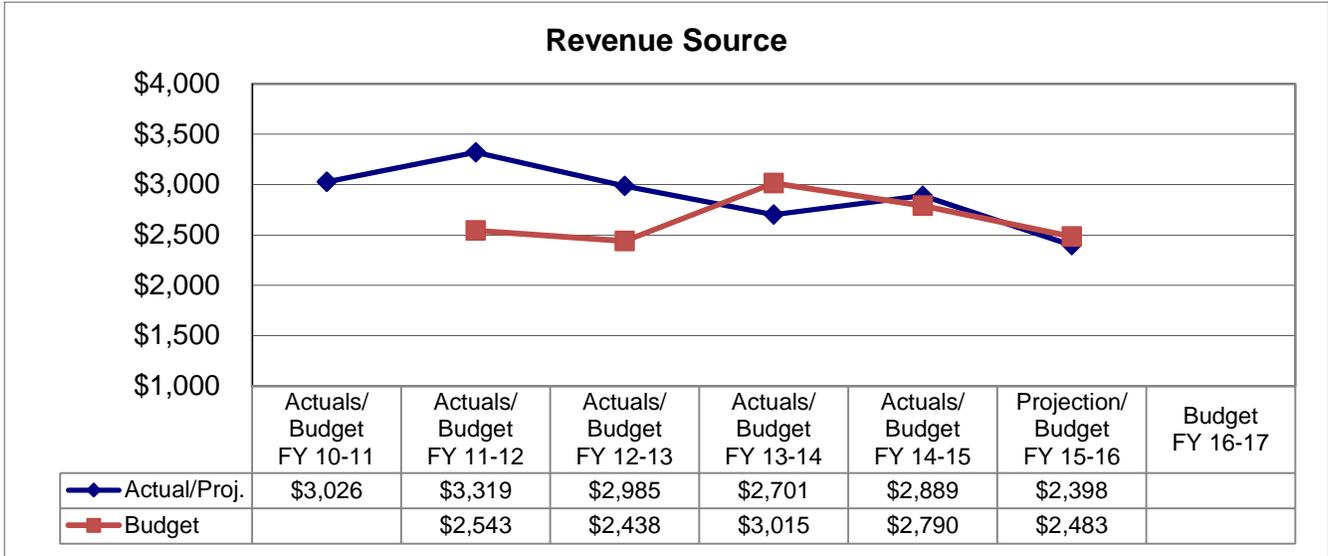
**Revenue Analysis:** FY 2015-16 projection is trending relatively flat due to stabilized construction activity.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Product Approval - Product Control Certification

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Product Approval is required by Florida Building Code. Fees apply to products related to the building envelope, such as windows, doors, roof tiles and other elements. The current fee for an initial application for Notice of Acceptance (NOA) is \$4,000. The fee for product acceptance revision is currently \$1,500. Chapter 8 of the Code of Miami-Dade County governs the product approval process. The Building Code High Velocity Hurricane Zone provision requires that products must meet testing criteria to be used in construction in our area. Approval revenue is a direct service fee paid by manufacturer of the products for the review conducted by the Office.

**Driving Forces:** Collections varies based on the number of requests received.  
Demand for products for construction, emergence of new products or additional manufacturers.  
Construction activity  
Local, national, or international manufacturers who would like products used in Miami-Dade County.

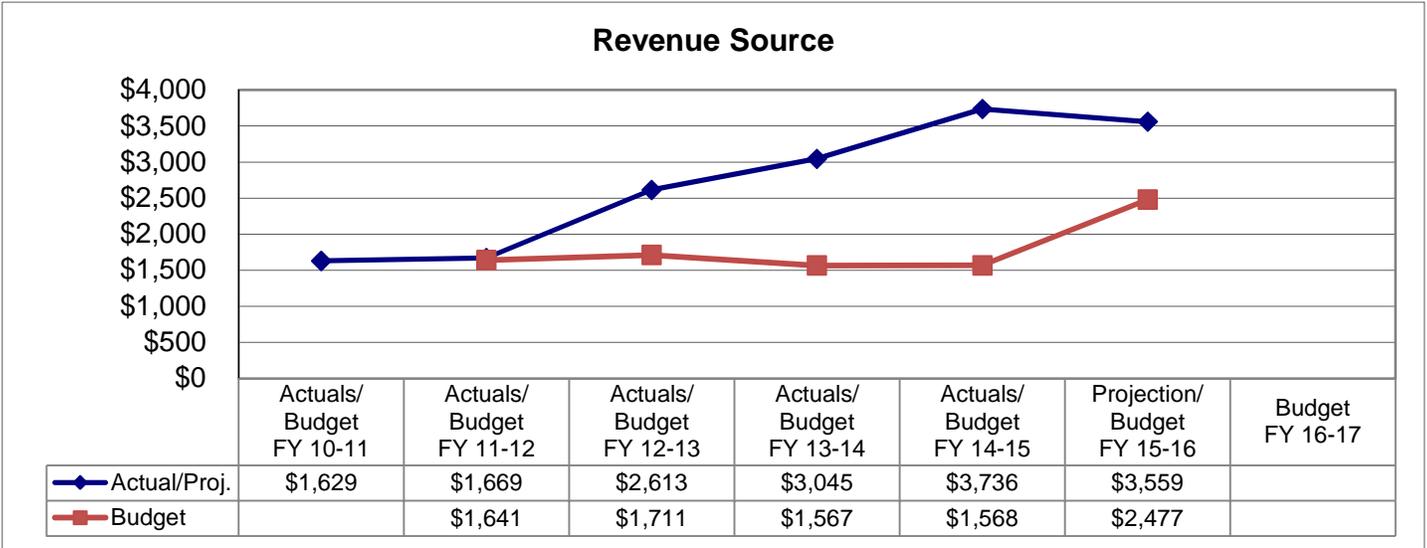
**Revenue Analysis:** The projection for FY 2015-16 is trending lower than budget based on the number of requests received.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Surcharge - Code Compliance

Historical Data (\$ in 000s)



### Revenue Details

**Description:** The Building Code Compliance Surcharge is assessed by the County or Municipal Building Official in the amount of \$.60 per \$1,000 or fractional value of the work to be done under the permit. Chapter 8 of the Code of Miami-Dade County governs the establishment of the fee and describes the manner in which it is to be assessed. The fee is used to fund the functions of the Building Code Compliance Office. The permit surcharge fee is collected by the Building Official and remitted to the Building Code Compliance Office. Fee based on commercial or residential permit costs and adjusted for special use facilities.

**Driving Forces:** Construction costs and construction activity.  
Mortgage rates  
Available buildable area

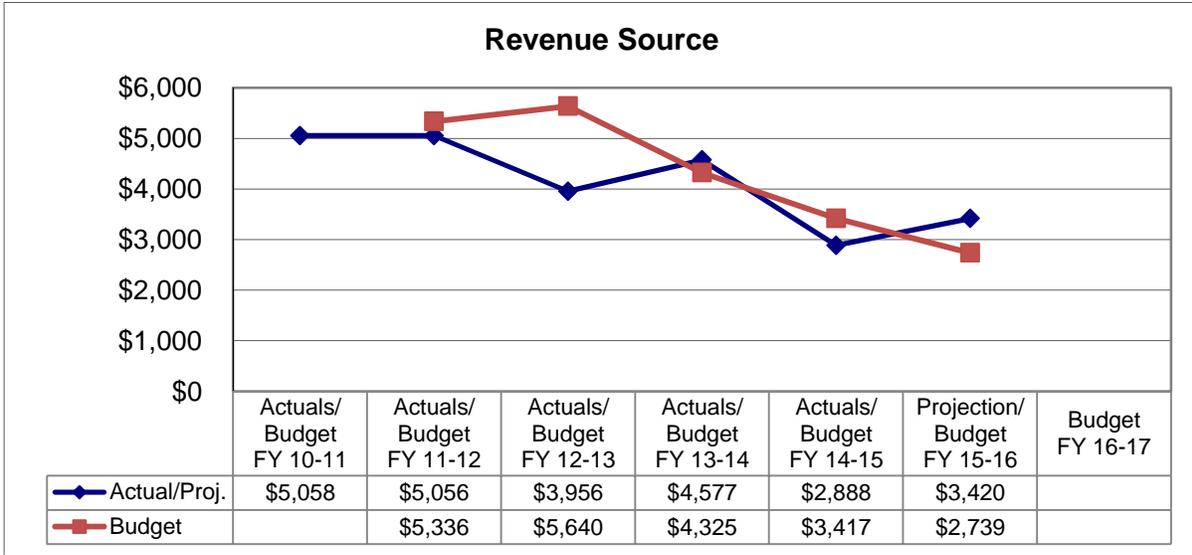
**Revenue Analysis:** The projection for FY 2015-16 is trending higher than budget due to increased construction activity.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Environmental Grants

Historical Data (\$ in 000s)



## Revenue Details

**Description:** The majority of grant revenue is for legislatively mandated programs that have been delegated to DERM from federal and state entities, including the Florida Department of Environmental Protection, the South Florida Water Management District, and the U.S. Environmental Protection Agency. In order to receive this funding, DERM must satisfactorily fulfill contractual obligations. Funded programs include: storage tanks regulation, cleanup of contaminated sites, air quality, wastewater pretreatment, environmental resource restoration projects, storm-water design and construction, environmental education and outreach programs, and Adopt-A-Tree.

Florida Department of Environmental Protection (FDEP): Chapter 62-761, 62- 770 and 62-713  
 Federal Clean Air Act  
 Miami-Dade County Code Chapter 24-Environmental Protection  
 Chapter 376, Florida Statutes  
 Chapter 403, Florida Statutes

**Driving Forces:** Variability in this revenue is the result of changes in legislation that could impact funding amounts and environmental protection priorities and methods.  
 State and federal appropriations.  
 Contamination cleanup efforts are impacted by construction volume.  
 State and federal budget priorities.  
 Overall economic environment.

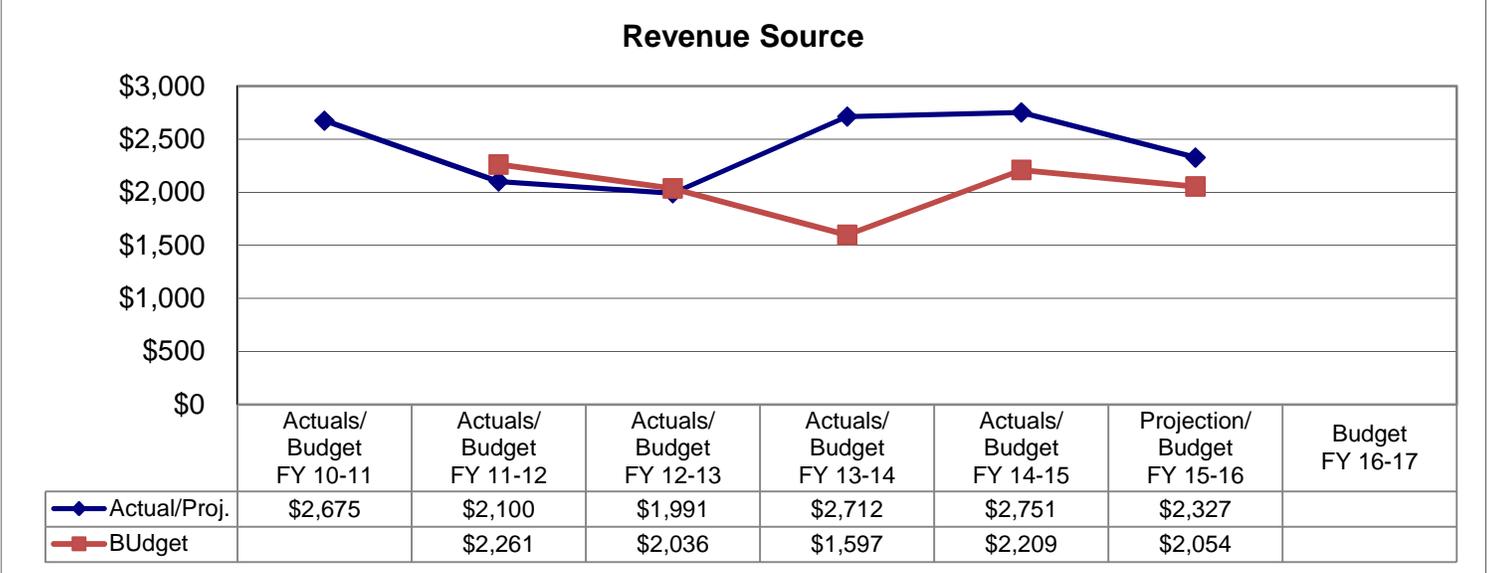
**Revenue Analysis:** FY 2015-16 projection is based on projected grant reimbursement that will be realized based on allowable expenditures.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Construction/Plat Fees

Historical Data (\$ in 000s)



**Revenue Details**

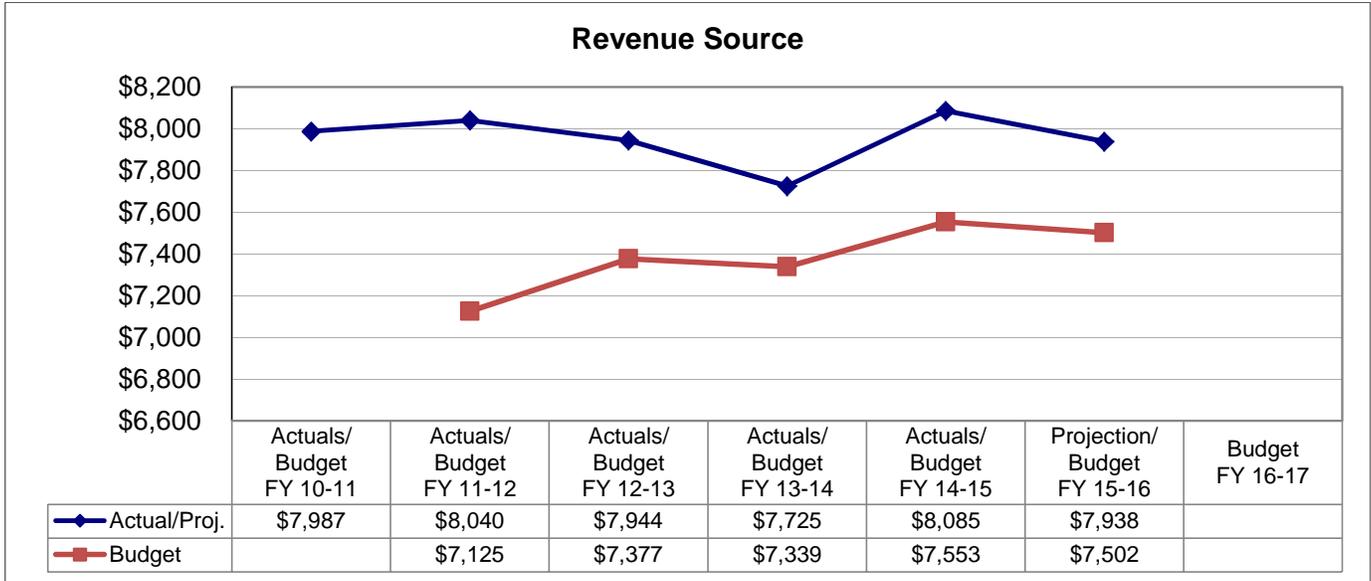
<b>Description:</b>	Construction permit fees for Right of Way construction, modifications, and plat fees for subdivision applications. Annual Budget Process to update schedule of fee's on IO 4-41 for Construction Division and IO 4-114 for Platting.
<b>Driving Forces:</b>	Demand in the construction industry. Demand for housing and commercial developments.
<b>Revenue Analysis:</b>	Construction permitting is based on the resources needed to maintain the permitting and inspection operation. Plat fees are calculated on the size of the development and resources needed to review the subdivision. The projection for FY 2015-16 is based on a five-year average at 95 percent.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Environmental Operating Permit Fees

Historical Data (\$ in 000s)



## Revenue Details

**Description:** DERM operating permits are issued for facilities that are potential sources of ground, groundwater, surface water, or air pollution. Fees are established through the annual Budget Ordinance. Permits are issued to interim sewage treatment plants, interim package water treatment plants, private sewage pumping stations, facilities which generate, dispose of, store, use, discharge, handle, or reclaim any liquid waste other than domestic sewage, any hazardous waste, or any hazardous material.

Section 4.02 of the Miami-Dade County Home Rule Amendment and Charter, Section 24-8(1) and Section 24-58.2 of the Code of Miami-Dade County, Chapter 403, Florida Statutes, Chapter 62, Florida Administrative Code, Miami-Dade County Chapter 33-Zoning, Miami-Dade County Chapter 11C-Development within Flood Hazard Districts, Miami-Dade County Chapter 28-Subdivisions, Florida Building Code, Florida Department of Environmental Protection Chapter 62-4, Water & Wastewater Delegated Permit, Chapter 403 (Section 403.087) Florida Statutes, Delegated Solid Waste Permit, and Chapter 403 (Section 403.182) Florida Statutes, Delegated Air Permit.

**Driving Forces:** Quantity of new permits issued to new facilities or existing facilities/businesses that change owners; previously un-permitted; going out of business; or relocated.

- Population growth.
- Hurricane activity can impact operating permits as facilities may go out of business; new permits may also be issued during hurricane recovery efforts.
- Legislation affecting development and overall economic environment.
- Permit fee rates.

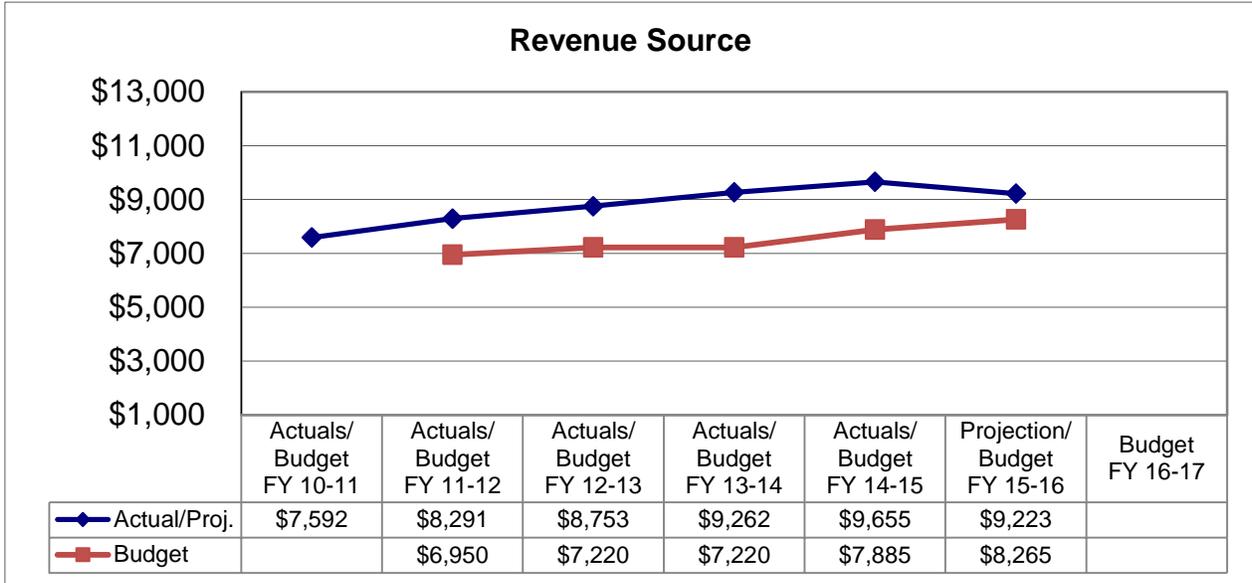
**Revenue Analysis:** The projection for FY 2015-16 is based on a five-year average.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Environmental Plan Review Fees

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Plan review revenues are generated through both county and municipal construction permit activities, drainage permit activities, coastal permits, asbestos approvals, fees paid to Environmental Quality Control Board to mediate disputes, and other environmental review functions.

Section 4.02 of the Miami-Dade County Home Rule Amendment and Charter, Section 24-8(1) and Section 24-58.2 of the Code of Miami-Dade County, Chapter 403, Florida Statutes, Chapter 62, Florida Administrative Code, Miami-Dade County Chapter 33-Zoning, Miami-Dade County Chapter 11C-Development within Flood Hazard Districts, Miami-Dade County Chapter 28-Subdivisions, and Florida Building Code.

**Driving Forces:** Variability is related to levels of construction activity and the quantity of plans reviewed, permits issued, and inspections conducted.  
 Population growth.  
 Continuity of current environmental protection efforts.  
 Overall economic environment  
 New or modified legislation.  
 Permit fee rates.

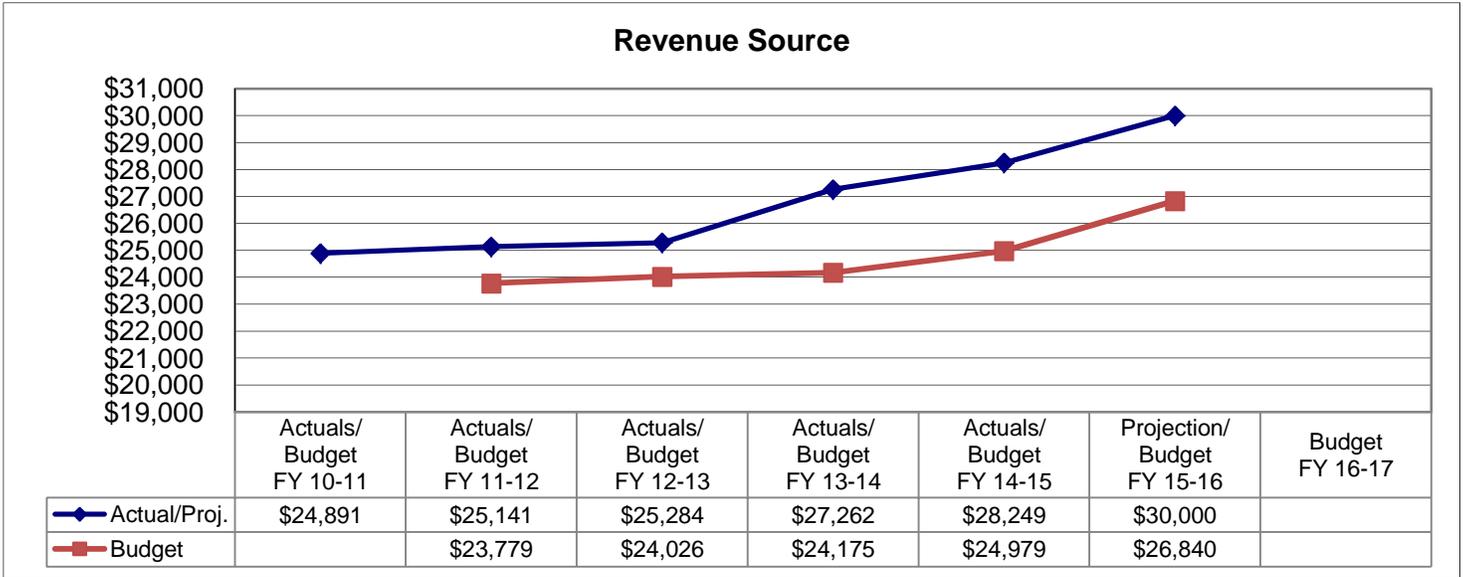
**Revenue Analysis:** The projection for FY 2015-16 is trending higher than budgeted levels due to an increase in construction activity and the number of plans reviewed.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Environmental Utility Service Fee

Historical Data (\$ in 000s)



### Revenue Details

**Description:** Revenue is paid by water or sewer utility customers to cover the costs of providing environmental services and environmental regulation of water and sewer utilities. Revenue funds monitoring and evaluation of water and sewer systems, citizen complaint response, investigation preparation and prosecution of enforcement actions, ambient monitoring of groundwater and surface water, water supply protection and planning, and laboratory analyses affecting water quality.

Section 4.02 of the Miami-Dade County Home Rule Amendment and Charter and Article I of the Chapter 24 of the Code of Miami-Dade County.

Chapter 24 legislation.

**Driving Forces:** Variability caused by the quantity of water and sewer usage and the fees collected by the Water and Sewer Department.  
 Number of customers.  
 Population growth.  
 Number of housing starts (increasing the number of customers).  
 Water conservation efforts will decrease overall water use as the reduction in use will outpace the population growth.

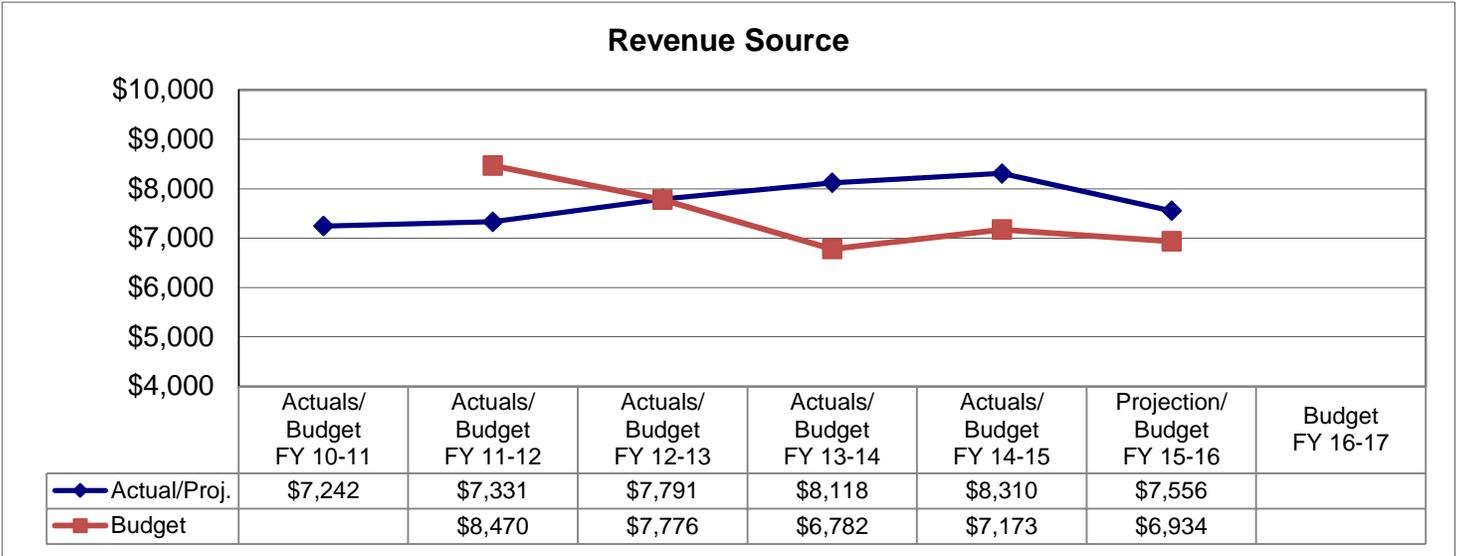
**Revenue Analysis:** The projection for FY 2015-16 is trending higher than budgeted due to adopted six percent retail water and wastewater increase.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Zoning Revenue

Historical Data (\$ in 000s)



### Revenue Details

**Description:** Zoning Revenues include the fees charged to offset the cost of processing zoning change requests. Governed by the Budget Ordinance - Fee Schedule - Chapter 33 of Municipal County Code

**Driving Forces:** These numbers vary depending on the number of incoming permit applications. Requests for new development and changes in zoning districts are also factors which cause variability. Additional driving forces are: annexations and incorporations; softening of the building industry; stable interest rates that make costs of capital borrowing feasible; and market conditions including residential and commercial demand.

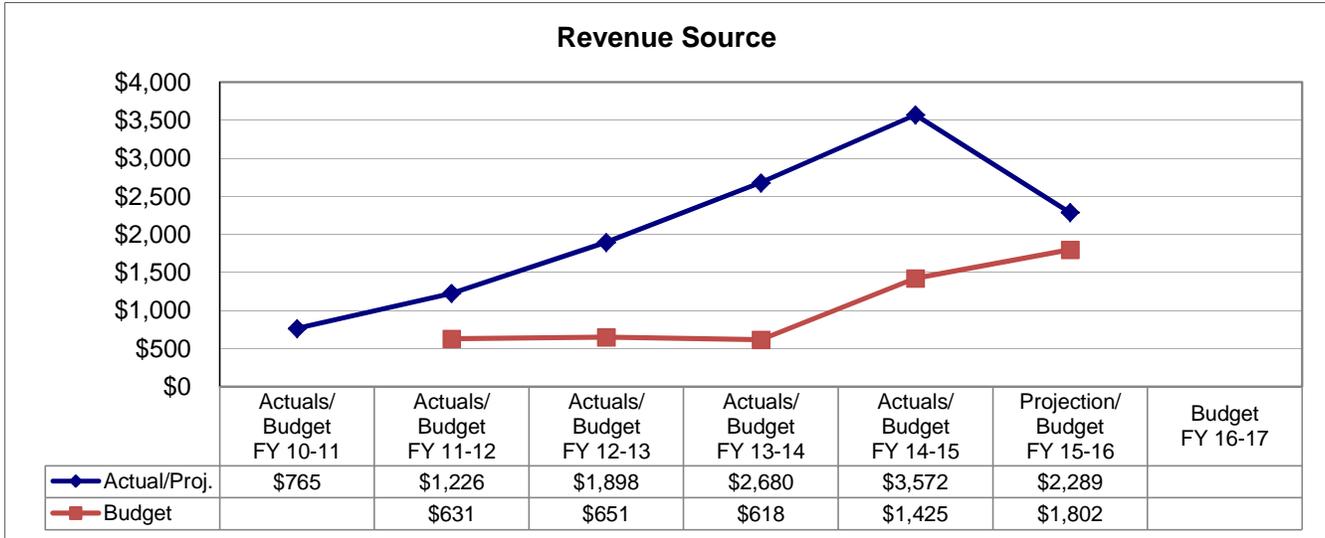
**Revenue Analysis:** The projection for FY 2015-16 is based on four months of actuals and straight lined for the year.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Impact Fee Section

Historical Data (\$ in 000s)



**Revenue Details**

**Description:** Impact fee administrative revenue is mainly generated from a percentage of the impact fee that is assessed on new development or change of use projects in UMSA and the cities in Miami-Dade County. Other administrative impact fee revenue is generated by interest earned on the related impact fee administrative accounts and other miscellaneous special projects.

The four impact fees assessed are for Roads/(Public Works), Fire Services, Police Services, Parks and Schools. The percentages of administrative revenue generated are two percent for Roads, four percent for Fire, five percent for Police, five percent for Parks and two percent for Schools of which one percent is retained by the County. The other one percent is remitted to the School Board. The impact fee ordinances state that the administrative amounts collected may only be used for impact fee administrative purposes. The percentages collected for impact fee administration may only be changed by the Board of County Commissioners.

The five impact fee ordinances are codified in Miami-Dade County Code Sections: 33E for Roads, 33J for Fire, 33I for Police, 33H for Parks and 33K for Schools.

Florida State 163.31801 ordered that only actual administrative costs could be charged for administration of impact fee ordinances.

**Driving Forces:** The impact fee administrative revenue is generated from any person or company throughout Miami-Dade County that is pulling a building permit to construct an addition, a residence, a business or change a business that creates the need for additional infrastructure related to the project.

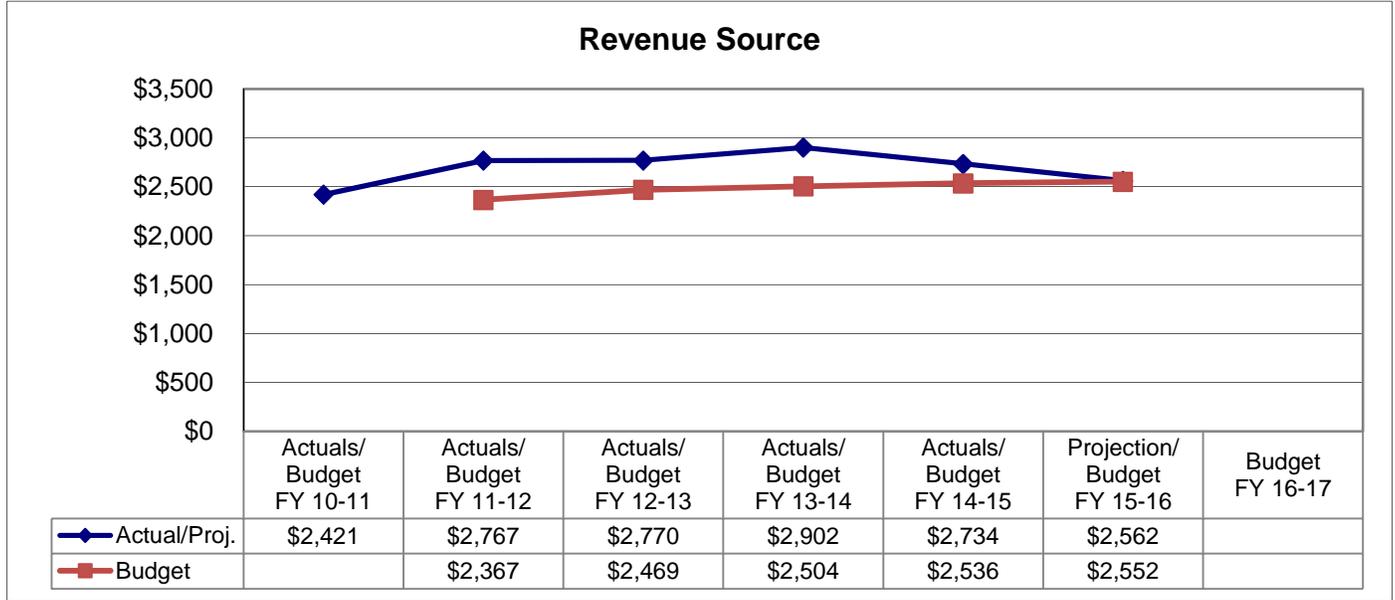
**Revenue Analysis:** FY 2015-16 is trending higher than budgeted due to increased building permitting activity.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Consumer Protection Fees and Charges

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Revenues generated by various regulated industries to include movers, towers, motor vehicle repair shops, locksmiths, boaters and water meters/property owners.

Rates are governed by Implementing Order 4-107. The annual budget process is used to propose rate changes to the department's fee schedule.

**Driving Forces:** Demand for businesses regulated by CSD  
 The number of regulated businesses impact the amount of fees that can be collected  
 Passage of any state/federal legislation that preempts local government oversight of any regulated industry would impact

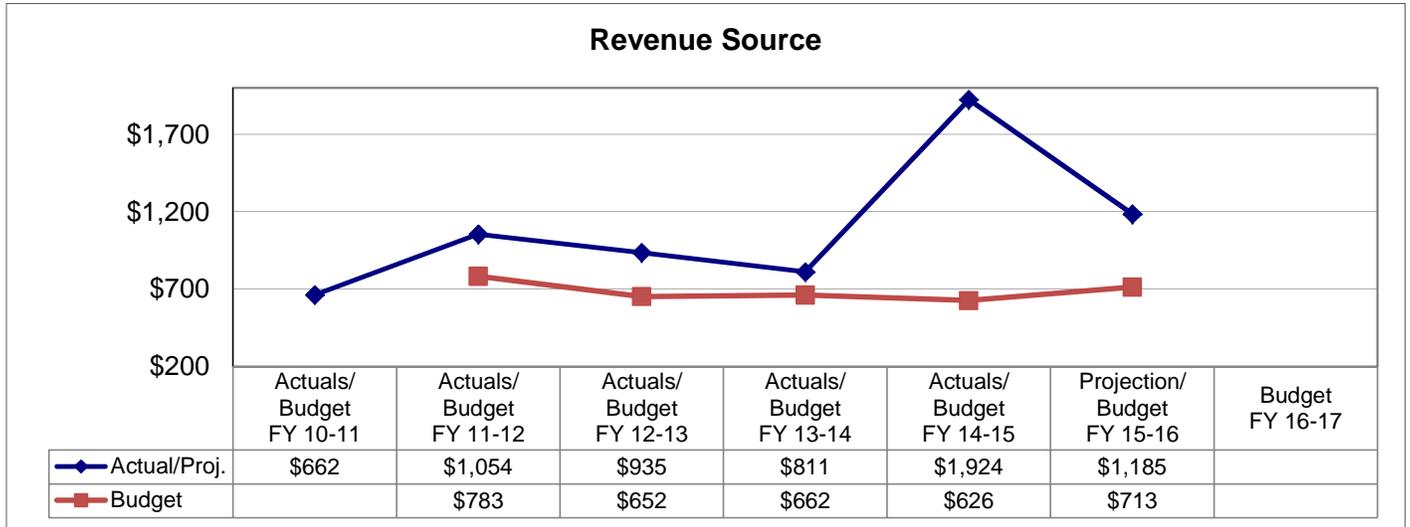
**Revenue Analysis:** FY 2015-16 projection is flat based on four months of actuals.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Planning Revenue

Historical Data (\$ in 000s)



## Revenue Details

**Description:**

Planning revenues include fees to offset the cost of processing CDMP applications, concurrency surcharges and other miscellaneous fees and charges associated with changes to the County's Comprehensive Plan and concurrency related ordinances.  
 Budget Ordinance - Fee Schedule  
 Concurrency Ordinance and Fee Schedule

**Driving Forces:**

These revenues will be impacted by the number of CDMP amendment cycles processed. In even years the October cycle is optional, meaning that only Departmental applications are processed which do not generate revenues. The October 2006 cycle was not open to the public. The amount of revenue also is dependent on the scale size of the application. Concurrency revenues are derived from building permits at a rate of 6% per permit.  
 Additional driving forces include: Annexations and incorporations; Market Conditions including residential and commercial demand; and softening in the building industry.

**Revenue Analysis:**

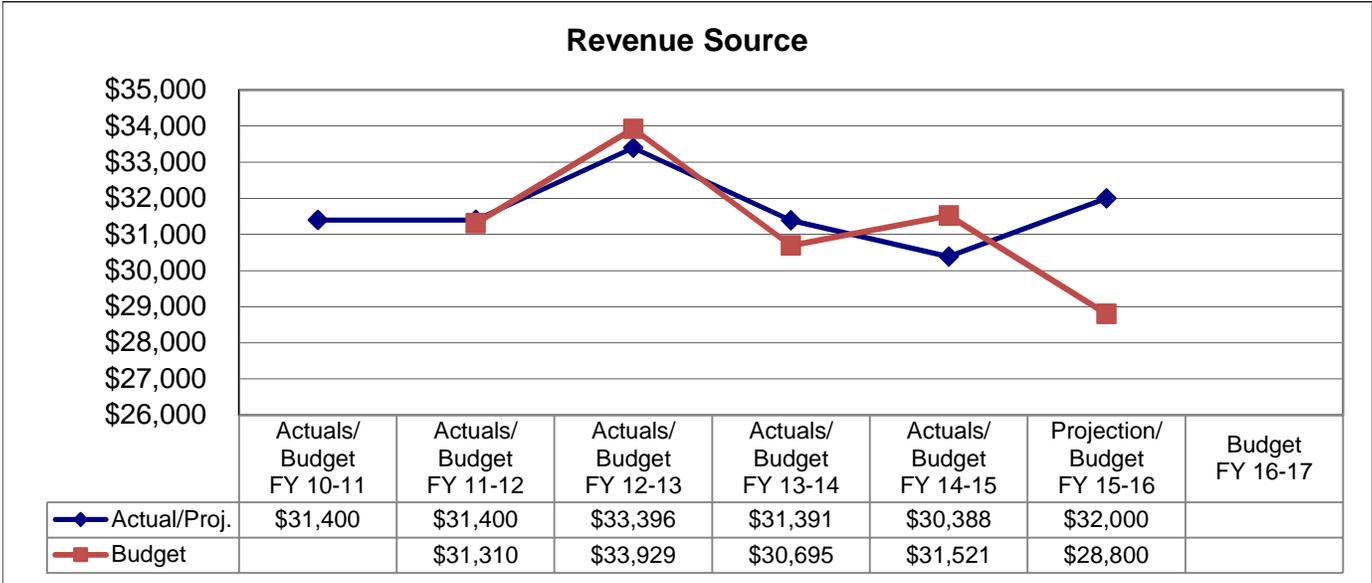
The projection for FY 2015-16 is based on four years of actuals.

# Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Stormwater Utility

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Fees established to plan, design, construct, operate, and maintain storm water management systems throughout Miami-Dade County.  
Section 4.02 of the Miami-Dade County Home Rule Amendment and Charter, Article IV of the Chapter 24 of the Code of Miami-Dade County, and Chapter 403 (Section 403.0891) Florida Statutes.

**Driving Forces:** Stormwater Utility fee rates, number of customers, need for new capital improvement projects, maintenance levels of service, costs of construction and maintenance materials and labor.  
Inflation increase may cause decreases in new home construction, purchases, and sales that may slow or stop the increase in the number of customers. Economic hardships may also decrease new businesses or expansion of current businesses which affects the customer base.  
Weather conditions play a significant role in the ability of the County or the customers to identify the need for capital improvements or required maintenance of existing flood control structures.  
Population growth.  
Future incorporations or annexations

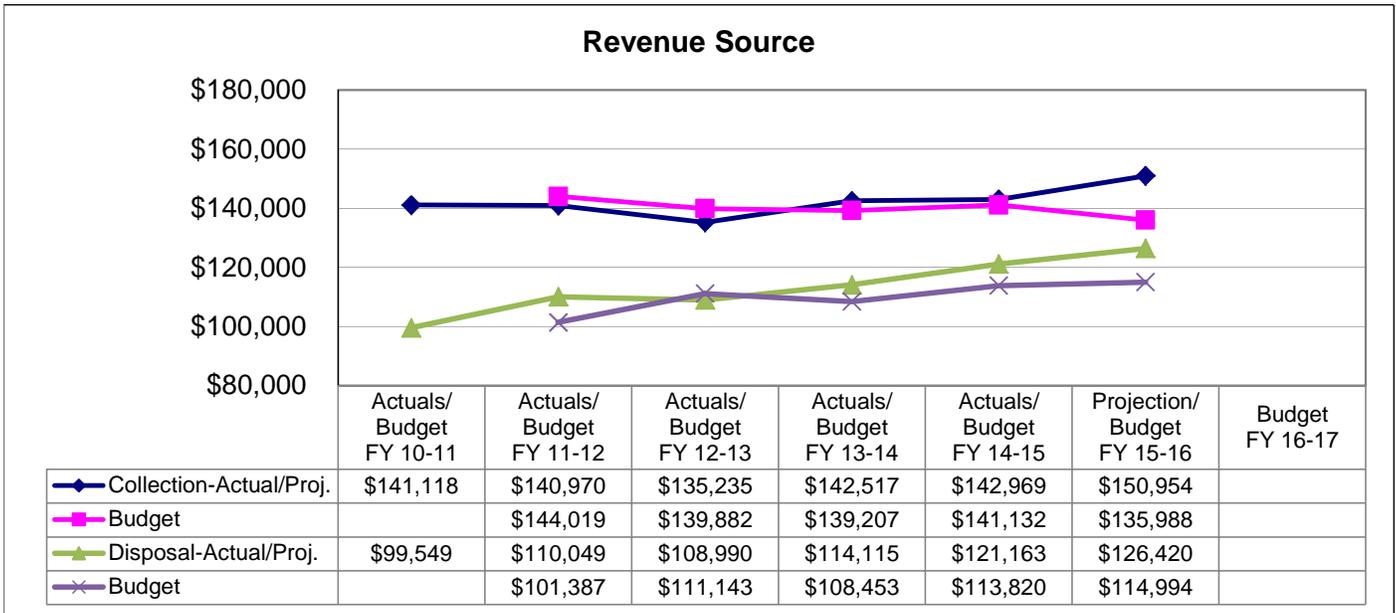
**Revenue Analysis:** The current year's projection was developed based on a three month moving average of actual collection for the period October 2014 through January 2015.

# Revenue Estimating Worksheet

Department: Solid Waste Management

Revenue Source: Collection and Disposal Fees and Charges

Historical Data (\$ in 000s)



## Revenue Details

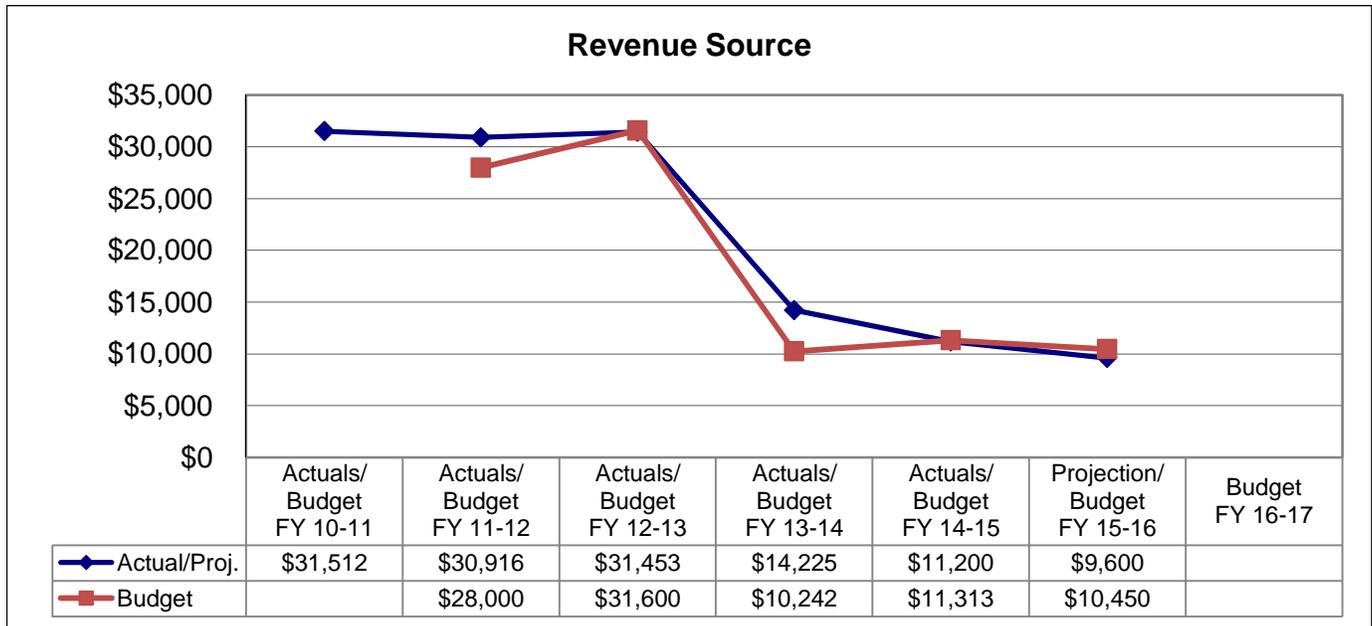
<b>Description:</b>	<p>Collections Fee: includes annual fee charged to households in the County Waste Service Collection Area for garbage and trash collection service. Also includes excess Bulky Waste Collection Fees, Non-compliance pick-up fees, landscaper permits, and curbside recycling revenue.</p> <p>Disposal Tipping Fee: includes the contract and non-contract rate charge for tonnage delivered to County disposal facilities by municipalities, private haulers and the County. Also includes the disposal facility fees, landfill surcharge, permit and fines, Hickman parking revenue and other miscellaneous revenue.</p> <p>County Charter: Article 1, Section 1.01, Paragraph A.9. (authority to provide service)</p> <p>County Charter: Article 1, Section 1.01, Paragraph A.11. (authority to charge service fees)</p> <p>Code of Miami-Dade County, Chapters 15, 24 and 33</p> <p>Annual Budget Ordinance</p>
<b>Driving Forces:</b>	<p>Collections fees are driven by the number of households and the rate charged (\$439). Disposal Tipping fee revenues: varies based on tonnage, inflation and market forces. These fees are governed by long term agreements with cities and haulers. These total revenues tend to increase with population and economic growth.</p> <p>Long-term disposal agreements, CPI South All Urban Consumer issued by the United States Bureau of Labor Statistics</p>
<b>Revenue Analysis:</b>	<p><b>Collection Fees:</b> Includes the total number of household accounts times the collection fee, curbside recycling and landscaper permits.</p> <p>The FY2015-16 Projection includes a one half percentage increase in households and revenues for the additional cart fee that were not budgeted.</p> <p><b>Disposal Tipping Fees:</b> Includes disposal contract and non-contract rate tonnage and transfer fees. FY 2015-16 projection reflects an increase in tonnage based on first quarter statistics.</p>

# Revenue Estimating Worksheet

Department: Solid Waste Management

Revenue Source: Resource Recovery Kilowatt-Hours

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Sale of kilowatt hours based on tons incinerated.  
 Contractual agreement between County and Resources Recovery plant operator.  
 Revenue is split according to contractual agreement among the PWWM and the Resources Recovery plant operator.  
 Refuse derived fuel (RDF) is combusted to generate electricity at the County's Resources Recovery Facility (RRF).  
 The higher the number of tons of RDF burned the greater the RRF's power generating output.

**Driving Forces:** The plant performance depends on the system availability due to planned or unplanned maintenance outages. If normal outages are scheduled and the general maintenance is good, past power generation is used as a driver for forecasting.

**Revenue Analysis:** Revenues from the Waste to Energy plant are a function of a stipulated rate (either contractual, "As Available" or spot market rate) multiplied by the kilowatt hours (KWH) exported. The FY 2015-16 budget was based on approximately \$0.034375/KWH assuming 320,000KWH per year exported. Due to energy prices in Florida being very low and continuing to decline, the projection is based on approximately 360,000 KWH exported at \$0.026667/KWH.

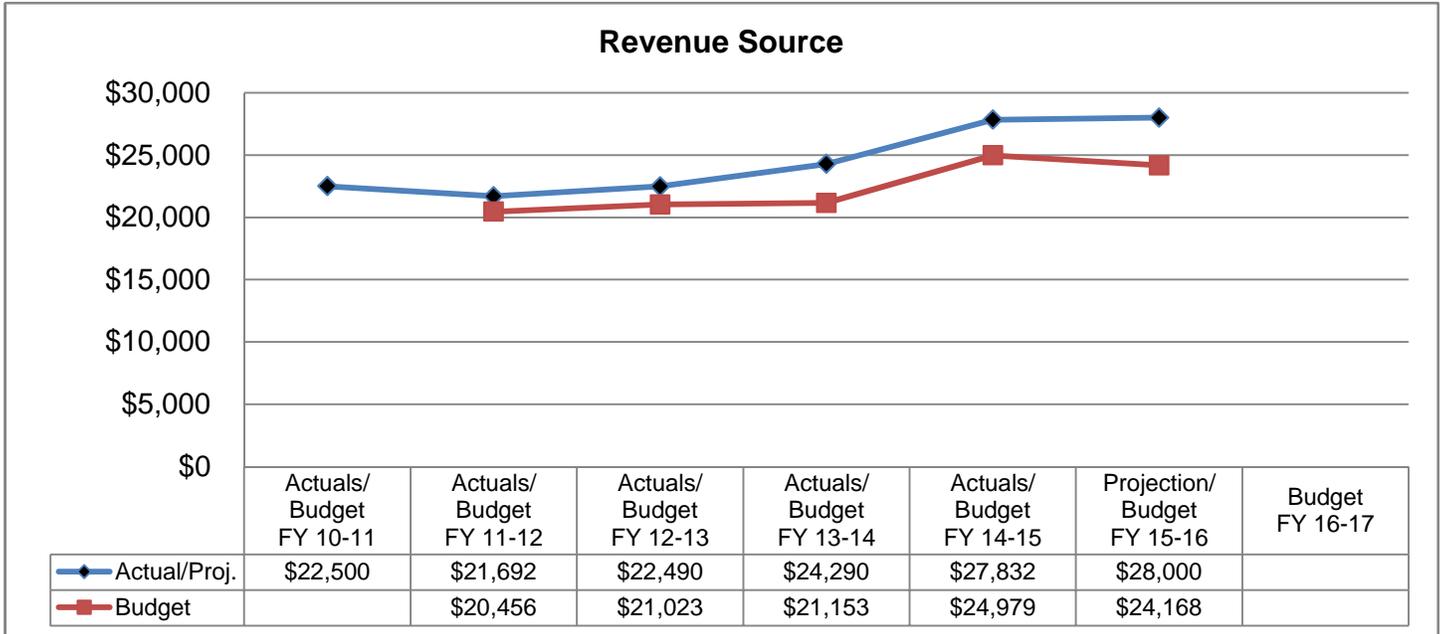
A long-term Power Purchase Agreement expired in early FY 2013-14. The Department is pursuing long-term power purchase agreements as opportunities become available. Currently, the output from the facility is sold to FPL and/or Duke at As Available rates. Also, to maximize revenue for the product in the current energy market, the Department has allocated 30 MW each hour for sale through an energy marketing agreement to buyers offering higher "spot market" prices for the electric than the "As Available" rates.

# Revenue Estimating Worksheet

Department: Solid Waste Management

Revenue Source: Utility Service Fee

## Historical Data (\$ in 000s)



## Revenue Details

**Description:** Service fee assessed countywide on water and wastewater bills.  
Chapter 24 of the Miami Dade County Code  
Intended to provide a stable source of funding for groundwater protection activities related to the landfills in the Public Works and Waste Management system.

**Driving Forces:** Water consumption and wastewater charges.  
Consumption is expected to remain flat.

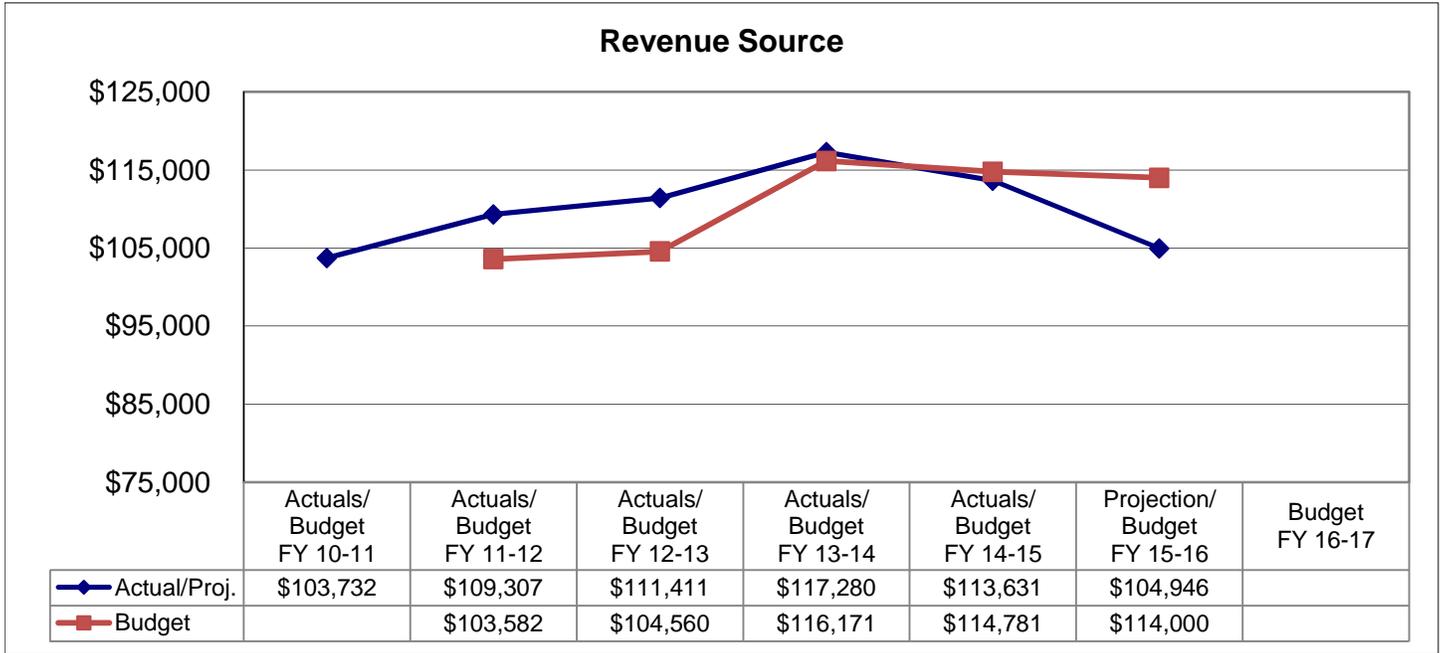
**Revenue Analysis:** FY 2015-16 projected revenues are higher than budget due to on an adopted six percent retail water and wastewater increase.

# Revenue Estimating Worksheet

Department: Transit

Revenue Source: Fares

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Consists of bus cash fare box and rail fare gate receipts, monthly pass sales, paratransit receipts from Special Transportation Services, and parking revenue at rail stations.  
Governed by Ordinance 99-138

**Driving Forces:** Population growth  
Ridership growth by mode  
Development densities on corridors served by bus and rail  
Fuel prices (substitution effect - cross price elasticity)  
Transit fares

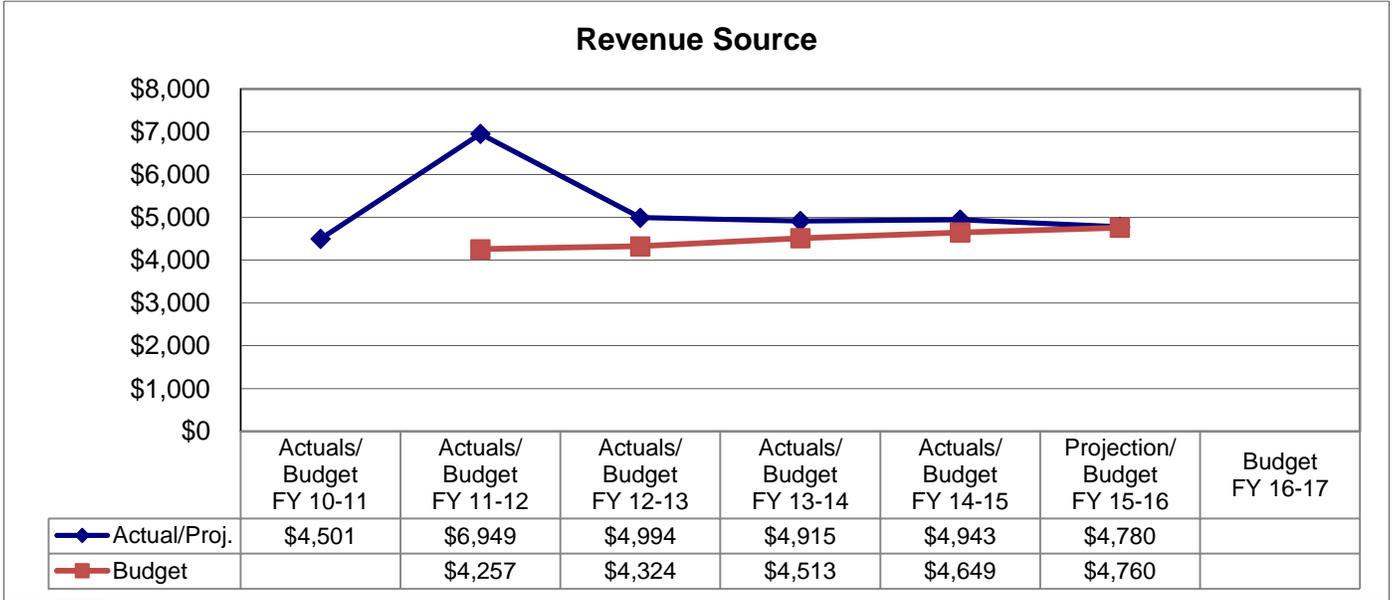
**Revenue Analysis:** The FY 2015-16 projections reflects a 7.6 percent reduction over FY 2014-15 actual receipts.

# Revenue Estimating Worksheet

Department: Transportation and Public Works

Revenue Source: Passenger Transportation Regulatory Division Fees and Charges

Historical Data (\$ in 000s)



**Revenue Details**

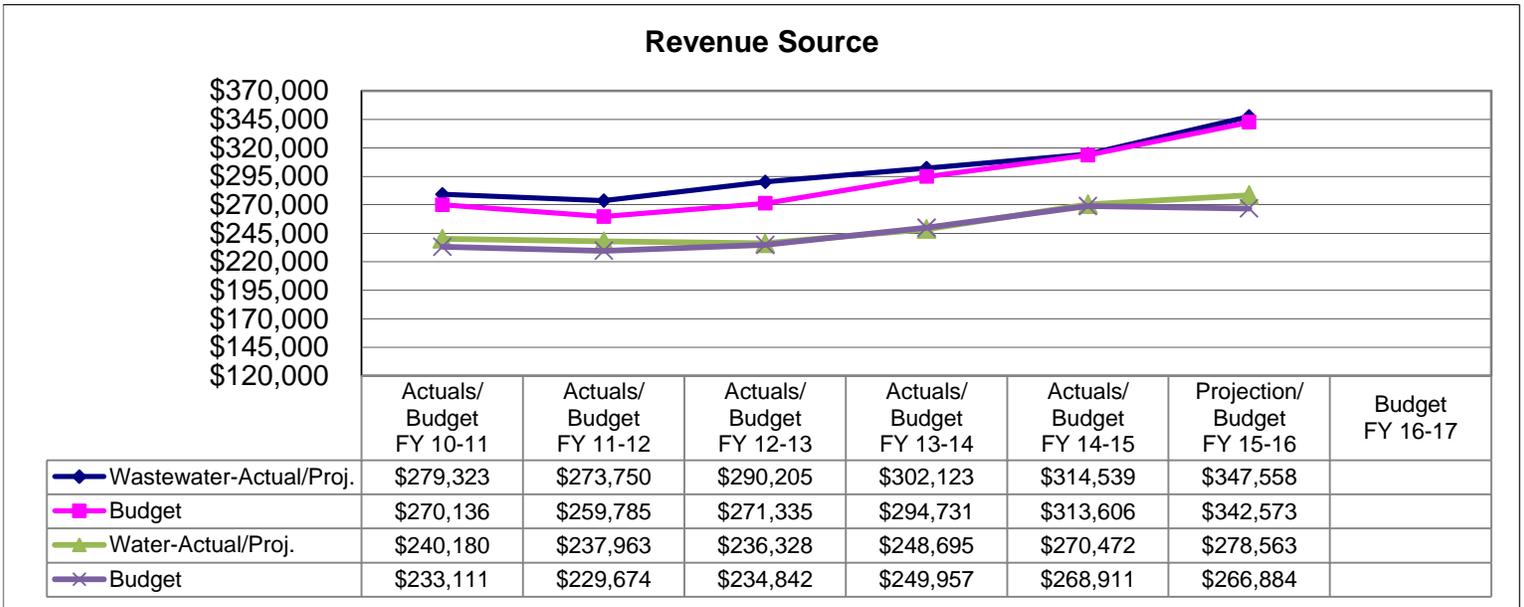
<b>Description:</b>	<p>Revenues generated by regulated for-hire transportation industries to include taxi, limousines, non-emergency vehicles, private school buses, special transportation services, passenger motor carriers, and ambulances.</p> <p>Rates are governed by Implementing Order 4-107. The annual budget process is used to propose rate changes to the department's fee schedule.</p>
<b>Driving Forces:</b>	<p>For-hire taxi medallions distribution                      Demand for for-hire transportation                      Demand for businesses regulated by Passenger Transportation Regulatory Division (PTRD)                      The number of limousine, taxi, and other for-hire transportation vehicles impact the amount of fees that can be collected</p> <p>Passage of any state/federal legislation that preempts local government oversight of any regulated industry would impact CSD's ability to generate revenues</p>
<b>Revenue Analysis:</b>	<p>The FY 2015-16 projections reflects a 3.3 percent reduction over prior year actual based on first quarter receipts. Prior year actuals are rolled up in RER Consumer Protection Fees and Charges revenues.</p>

# Revenue Estimating Worksheet

Department: Water and Sewer

Revenue Source: Water and Wastewater

Historical Data (\$ in 000s)



## Revenue Details

**Description:** Retail water and wastewater rates consist of an inclining block rate structure with an increasing rate for higher consumption levels and Miami-Dade Section 4.02 of the Miami-Dade County Home Rule Amendment and Charter, and Chapters 2 and 32 of the Code of Miami-Dade County.

**Driving Forces:** Demand for water delivery and wastewater treatment and disposal is stable and relatively unaffected by economic fluctuations.

Water restrictions have the effect of reduced water demand. Due to wastewater flows billed on a water flows basis, a reduction for water demand will result in reduced wastewater flows.

Water and Wastewater rates  
Number of customers  
Water Management District and Board policies and directives concerning water conservation.  
Environment Protection Agency (EPA) or Federal mandates and regulations  
State legislative statutes/regulations and/or mandates  
Rainfall amount  
Consumer Price Index; Water and Sewage Maintenance  
Water conservation: Effective March 15, 2010 a new South Florida Water Management District (SFWMD) Mandatory Year-Round Landscape Irrigation Rule has been in effect, that permanently limits landscape irrigation due to decreased water levels throughout the water management district and proactively strategize to protect water resources for the long-term benefit.

**Revenue Analysis:** FY 2015-16 Budgeted revenues include an adopted six percent retail water and wastewater increase. Retail revenues are budgeted at 98 percent and Wholesale revenues at 95 percent. FY 2015-16 projections reflect three months of actual water and sewer revenues, a 2.7 percent increase from combined budgeted revenues, mostly due to increased flows and water and sewer revenues being realized at 100 percent.