



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

M E M O R A N D U M

TO: Honorable Jean Monestime, Chairman
and Members, Board of County Commissioners

FROM: Charles Anderson
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name.

DATE: August 21, 2015

SUBJECT: Fiscal Year 2015-2016 Proposed Budget

To assist the Board of County Commissioners at the upcoming budget hearings, the Office of the Commission Auditor has prepared this detailed report with preliminary observations and information for the Miami-Dade County FY2015-16 Proposed Budget.

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

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

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

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

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I. FY 2015-16 GENERAL FUND REVENUES

General Fund Revenues

The Office of the Commission Auditor (OCA) along with the Finance Department and the Office of Management and Budget (OMB), held two Revenue Estimating Conferences during FY2014-15 (April 28, 2015 and June 23, 2015). In these conferences, various revenue estimates were discussed. OCA has prepared a historical General Fund Revenue Summary from FY2012-13 through Proposed FY2015-16 with a comparison between the FY2014-15 Adopted Budget and the FY2015-16 Proposed Budget (Attachment 1). Overall, the General Fund will be \$135.6 million or 7.9% more in FY2015-16 than in the FY2014-15 Adopted, indicating an increase in this particular revenue stream.

General Fund revenue is allocated to designated departments and to non-departmental expenditures. In the FY2015-16 Proposed Budget, the departments are allocated \$1.564 billion and non-departmental expenditures are allocated \$159.122 million. Non-departmental expenditures are funded by General Fund revenue sources, such as: property tax, administrative reimbursements, State of Florida sales tax, fuel taxes, County revenue sharing, municipal revenue sharing, and cash carryover.

The proposed non-departmental expenditures of \$159.122 million are for expenses not allocated within a given department's budget and reserves. Reserves within non-departmental expenditures include, but are not limited to: contingency reserve \$5 million; tax equalization reserve \$2.5 million; and wage adjustment, Florida Retirement System (FRS), separation, and energy reserve \$13 million. Additionally, non-departmental expenditures allocation includes \$3.1 million for Save Our Seniors Homeowners relief fund.

Cash Carryover

The Proposed Budget for FY2015-16 allocates \$52.120 million as General Fund carryover under Countywide/Unincorporated Municipal Service Area General Fund Revenue. In comparison, the FY2014-15 proposed carryover is \$28.360 million. The year-end FY2013-14 actual General Fund carryover was \$46.887 million which is \$13.007 million more than the FY2014-15 Adopted carryover of \$33.880 million. This excess is increased by the carryover for the Board of County Commissioners (BCC) of \$3.847 million increasing the carryover to \$16.854 million contingent on the approval by the Board of County Commissioners for the Administration to use these funds. (Attachment 2)

Administrative Reimbursement

Administrative reimbursement is an additional source of revenue to the General Fund. This reimbursement is calculated by determining the percent of the entire general fund represented by the internal support functions that serve the County as a whole. Proprietary departments such as Aviation, Water and Sewer, Public Works and Waste Management, etc., pay this reimbursement for the use of centralized services. For example, the Finance Department may provide bond administration services or the Internal Services Department may provide procurement services to the proprietary departments. If the proprietary departments were authorities, the centralized services would either be contracted out or additional staff could be hired to perform the functions. Consequently, the County assesses a fee to execute these types of services.

The administrative reimbursement fee is 3.12% (volume 1, page 61, FY2015-16 Proposed Budget). The administrative reimbursement amount charged to the proprietary departments' totals \$52.988 million, as stated in the Proposed Budget. A spreadsheet detailing the prior year's reimbursement and the proposed fee for each County Department is provided for your review (Attachment 3).

Historically, the administrative reimbursement rate in FY2012-13, FY2013-14 and FY2014-15 was 2.42%, 3.3% and 3.45% respectively.

ATTACHMENT 1
GENERAL FUND REVENUE SOURCES
(in thousands)

REVENUE SOURCES	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15	Proposed Budget 2015-16	\$\$\$ Variance b/w Adopted FY14-15 and Proposed 2015-16	%%% Variance b/w Adopted FY14-15 and Proposed 2015-16
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TAXES

General Property Tax Roll	951,570	982,347	1,040,491	1,136,016	95,525	8.4%
Utility Tax	77,970	73,328	78,384	90,741	12,357	13.6%
Communications Services Tax	39,117	39,860	39,730	36,197	-3,533	-9.8%
Franchise Fees (FPL)	38,755	35,455	27,900	26,000	-1,900	-7.3%
Local Option Gas Tax (Local Option Six Cents)	40,832	39,572	39,461	41,104	1,643	4.0%
Ninth Cent Gas Tax (Local Option)	10,432	10,075	10,071	10,522	451	4.3%
Sub-Total	1,158,676	1,180,637	1,236,037	1,340,580	104,543	7.8%

BUSINESS TAXES	6,500	6,400	6,400	6,400	0	0.0%
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INTERGOVERNMENTAL REVENUES

Local Gov't Half-Cent Sales Tax (State Sales)	102,265	140,395	140,042	154,894	14,852	9.6%
State Revenue Sharing	70,038	80,237	84,123	89,603	5,480	6.1%
Gasoline and Motor Fuels Tax	11,603	11,467	11,488	11,806	318	2.7%
Alcoholic Beverage License	946	1030	1016	1013	-3	-0.3%
Secondary Roads	500	500	500	500	0	0.0%
Race Track Revenue	500	500	500	500	0	0.0%
State Insurance Agent License Fees	464	464	464	464	0	0.0%
Sub-Total	186,316	234,593	238,133	258,780	20,647	8.0%

CHARGES FOR SERVICES

Sheriff and Police Fees	4,667	4,464	9,239	5,082	-4,157	-81.8%
Other	500	500	500	500	0	0.0%
Sub-Total	5,167	4,964	9,739	5,582	-4,157	-74.5%

INTEREST INCOME	1457	1264	1246	955	-291	-30.5%
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OTHER

Administrative Reimbursement	54,986	48,191	55,004	52,983	-2,021	-3.8%
Miscellaneous	7,622	6,203	5,997	5,941	-56	-0.9%
Sub-Total	62,608	54,394	61,001	58,924	-2,077	-3.5%

TRANSFERS

Water Utility Transfer	0	0	0	0	0	0.0%
User Access Program Revenues	3,500	1,500	1,214	-	-1,214	-100%
Sub-Total	3,500	1,500	1,214	0	-1,214	-100.0%

CASH CARRYOVER	82,089	95,463	33,880	52,120	18,240	35.0%
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TOTAL	1,506,313	1,579,215	1,587,650	1,723,341	135,691	7.9%
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Source: Adopted/Proposed Budget Books

ATTACHMENT 2
GENERAL FUND CASH CARRYOVER

(Dollars in thousands)	FY 2014-15
GF Budgeted Carryover (October 1, 2014)	33,880
Actual Carryover from FY2013-14	46,887
Carryover (Shortfall)/Excess	<hr/> 13,007
<u>Uses of Unallocated Carryover</u>	
BCC Carryover	<hr/> 3,847
Total FY2014-15 Carryover (Shortfall)/Excess	16,854

ATTACHMENT 3
GENERAL FUND REVENUES
ADMINISTRATIVE REIMBURSEMENTS

DEPARTMENT	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted FY 14-15	Proposed FY 15-16
CULTURAL AFFAIRS/ART IN PUBLIC PLACES	20,000	28,000	23,000	23,000	23,000	285,000	293,000	726,000
AVIATION	8,183,711	7,563,207	8,726,345	6,519,763	3,163,272	3,371,259	2,476,000	2,538,000
AVIATION- OIG/FAA AUDIT REIMB	-2,257,004	-2,257,004	-2,257,004	-1,450,752	-1,450,752	-1,450,728	0	0
FIRE RESCUE	11,188,000	14,549,000	10,000,000	10,000,000	4,739,000	8,362,100	9,770,000	10,000,000
HOMELESS TRUST	56,000	78,000	49,000	56,000	56,000	60,000	60,000	64,000
HOUSING FINANCE AUTHORITY	0	-122,000	57,000	0	0	0	0	0
ISD / CAPITAL IMPROVEMENT	0	0	112,000	0	0	0	0	0
ISD / PROCUREMENT	346,000	578,000	318,000	0	0	0	0	0
INTERNAL SERVICES	0	0	0	503,800	281,700	328,000	328,000	360,000
LIBRARY	2,861,000	3,992,000	2,192,000	1,753,000	2,808,000	1,568,000	1,568,000	1,839,000
PARKS, RECREATION AND OPEN SPACES							0	0
PHCD / PUBLIC HOUSING AGENCY	0	0	2,176,000	1,768,000	1,838,000	2,355,000	2,386,000	2,139,000
PORT OF MIAMI	2,000,000	3,070,000	2,192,000	2,500,000	2,280,000	2,100,000	2,500,000	2,200,000
PWWM / RICKENBACKER CSWY	256,000	286,000	156,000	0	0	0	0	0
PWWM / ENGINEER SVCS	392,000	493,000	357,000	0	0	0	0	0
PWWM / SPEC TAX DISTRICT	77,000	527,239	61,000	0	0	0	0	0
PWWM / DORM	507,000	707,000	663,000	0	0	0	0	0
SOLID WASTE MGT	4,701,000	7,380,000	4,717,000	0	0	0	0	0
PUBLIC WORKS AND WASTE MANAGEMENT	0	0	0	5,139,000	10,193,000	7,746,000	10,055,000	9,016,000
RER / DERM	1,668,000	2,408,000	1,425,000	1,301,000	0	0	0	0
RER / BLDG & NEIGHBORHOOD COMPLIANCE	747,000	1,048,000	928,000	900,000	0	0	0	0
RER / BLDG CODE COMPLIANCE	406,000	534,000	0	0	0	0	0	0
RER / CONSUMER SVC.	239,000	469,000	262,000	208,000	0	0	0	0
RER / IMPACT FEE- PZ	0	0	0	0	0	0	0	0
RER / PLANNING & ZONING	325,000	453,000	171,000	199,000	0	0	0	0
REGULATORY AND ECONOMIC RESOURCES	0	0	0	0	4,954,000	3,335,000	3,961,000	3,579,000
TOURISM	372,495	93,977	517,000	362,725	406,621	595,000	610,000	601,000
VIZCAYA MUSEUM AND GARDENS	0	0	0	0	140,000	0	0	0
WATER AND SEWER	14,380,000	24,585,000	21,578,000	12,346,000	20,359,000	18,809,000	20,997,000	19,926,000
Total	46,468,202	66,463,419	54,423,341	42,128,536	49,790,841	47,463,631	55,004,000	52,988,000

II. EMERGENCY CONTINGENCY RESERVE

The FY2015-16 Proposed Budget Countywide Emergency Contingency Reserve is \$48.070 million. According to the FY2015-16 Proposed Budget (Volume 1, pg. 68), the Countywide Emergency Contingency Reserve is 4.43% of the General Fund operating expenditures (net of operating reserves).

The Governing for Results Ordinance (Ord. No. 05-136), adopted by the Board of County Commissioners in July 2005, and subsequently amended by Ord. No. 12-46 on July 3, 2012, provides that funding in the Countywide Emergency Contingency Reserve shall continue to accumulate in the fund until the size of the reserve is equivalent to 7% of the total Countywide General Fund budget. The Countywide Emergency Contingency Reserve historical fund summary (Attachment 4) illustrates the fluctuations of this fund over the past five fiscal years. The County's five-year plan (Volume 1, page 71) includes the appropriate allocations to bring the Countywide Emergency Contingency Reserve to \$100 million by FY2019-20.

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

Adopted FY10/11			Adopted FY11/12			Adopted FY12/13		
Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total

REVENUE									
Carryover	33,772	0	33,772	51,392	0	51,392	51,892	0	51,892
Transfer from Countywide General Fund	0	0	0	0	0	0	0	0	0
Transfer from Various Departments	18,818	0	18,818	0	0	0	0	0	0
Interest Earnings	500	0	500	500	0	500	500	0	500
Subtotal	53,090	0	53,090	51,892	0	51,892	52,392	0	52,392

TRANSFER OUT

To support capital projects in the Capital Outlay Reserve	0	0	0	0	0	0	0	0	0
To offset the liquidation of the receivable booked in anticipation of mitigation payments now terminated	0	0	0	0	0	0	0	0	0
Countywide Millage Flat Rate	0	0	0	0	0	0	0	0	0
To Transit - Maintenance of Effort	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0

Total	53,090	0	53,090	51,892	0	51,892	52,392	0	52,392
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Actual FY10/11			Actual FY11/12			Actual FY12/13		
Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total

FUND BALANCE	51,686	0	51,686	51,811	0	51,811	42,922	0	42,922
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Adopted FY13/14			Adopted FY14/15			Proposed FY15/16		
Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total

REVENUE									
Carryover	52,392	0	52,392	43,067	0	43,067	48,070	0	48,070
Transfer from Countywide General Fund	0	0	0	0	0	0	0	0	0
Transfer from Various Departments	0	0	0	0	0	0	0	0	0
Interest Earnings	0	0	0	0	0	0	0	0	0
Subtotal	52,392	0	52,392	43,067	0	43,067	48,070	0	48,070

TRANSFER OUT

To support capital projects in the Capital Outlay Reserve	0	0	0	0	0	0	0	0	0
To offset the liquidation of the receivable booked in anticipation of mitigation payments now terminated	0	0	0	0	0	0	0	0	0
Countywide Millage Flat Rate	0	0	0	0	0	0	0	0	0
To Transit - Maintenance of Effort	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0

Total	52,392	0	52,392	43,067	0	43,067	48,070	0	48,070
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Actual FY13/14			Projected FY14/15			Proposed FY15/16		
Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total

FUND BALANCE	42,995	0	42,995	43,067	0	43,067	48,070	0	48,070
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Source: FY 2015-16 Proposed Budget and Multi-Year Capital Plan

III. FY 2014-15 CURRENT WAGE DISTRIBUTION BY BARGAINING UNIT

The FY2014-15 Wage Distribution (Attachment 5) provides the current wage scale for full-time employees (with the exception of employees from the Clerk of Courts and Career Source South Florida) by bargaining unit. Although the Clerk of Courts has 1,239 full-time employees in the County's payroll system, only 178 are funded by the County in the FY2015-16 Proposed Budget.

The attached analysis is intended to give a snapshot of the wage distribution according to the payroll records of July 20, 2015 from the Employee Data Warehouse. It does not represent the employee count from the Proposed Budget, which includes 26,173 budgeted full-time positions; however, this analysis uses a current year payroll of 23,328 active, full-time employees and does not reflect any insurance or mandated retirement contributions that are deducted as a percentage against employees' base salaries. While a current year payroll may not reflect the specific allocation of employees in the Proposed Budget, as a result of reorganizations, it captures a fair estimate of the distribution of wages. Also included (Attachment 6) is a matrix of the 23,328 employees by department and bargaining unit, as well as a comparison to the proposed budget by department.

Attachment 5
FY 2014-15 WAGE DISTRIBUTION BY BARGAINING UNIT
Full-Time County Employees as of 7/20/15
(Does not include the Clerk of Courts)

BARGAINING UNIT DESCRIPTION	RANGE	BASE SALARY		ADJUSTED SALARY	
		Employee Count	Base Salary	Employee Count	Adjusted Salary
AFSCME LOCAL 121 - WASD	<=\$50,000	945	37,669,899	810	32,569,295
	\$50,001 - \$100,000	676	42,742,368	811	53,207,052
	\$100,001 - \$150,000	-	-	-	-
Total		1,621	80,412,267	1,621	85,776,347
IAFF LOCAL 1403 - Fire	<=\$50,000	121	5,539,331	33	1,296,692
	\$50,001 - \$100,000	1,728	121,318,119	1,399	118,178,339
	\$100,001 - \$150,000	69	7,299,950	471	54,268,821
	\$150,000 - \$200,000	-	-	15	2,355,067
Total		1,918	134,157,399	1,918	176,098,918
TWU LOCAL 291 - Transit	<=\$50,000	1,771	80,726,674	826	35,209,749
	\$50,001 - \$100,000	533	33,963,758	1,478	82,606,818
Total		2,304	114,690,432	2,304	117,816,567
PBA - RANK AND FILE UNIT	<=\$50,000	913	39,553,945	272	11,758,441
	\$50,001 - \$100,000	3,803	258,803,424	4,275	322,847,682
	\$100,001 - \$150,000	1	102,174	170	17,889,743
Total		4,717	298,459,543	4,717	352,495,866
PBA - SUPERVISORY UNIT	<=\$50,000	-	-	-	-
	\$50,001 - \$100,000	155	14,541,392	7	659,894
	\$100,001 - \$150,000	71	7,566,245	219	25,592,999
	\$150,000 - \$200,000	-	-	-	-
Total		226	22,107,638	226	26,252,892
AFSCME LOCAL 3292 -SOLID WASTE	<=\$50,000	523	21,745,855	496	21,108,929
	\$50,001 - \$100,000	77	4,118,969	104	5,606,272
Total		600	25,864,824	600	26,715,201
AFSCME LOCAL 1542 - AVIATION	<=\$50,000	482	19,743,860	355	14,525,166
	\$50,001 - \$100,000	371	22,702,157	497	30,724,213
	\$100,001 - \$150,000	2	214,848	3	318,360
Total		855	42,660,865	855	45,567,739
AFSCME LOCAL 199 -GENERAL	<=\$50,000	3,184	121,629,377	2,918	113,245,456
	\$50,001 - \$100,000	1,569	99,331,293	1,832	117,432,551
	\$100,001 - \$150,000	25	2,647,329	28	2,995,051
Total		4,778	223,607,999	4,778	233,673,058
GSAF/ OPEIU LOCAL 100-SUPERVISORY	<=\$50,000	541	23,363,892	431	18,547,806
	\$50,001 - \$100,000	2,184	158,301,963	2,227	162,049,607
	\$100,001 - \$150,000	368	41,234,584	435	48,859,109
Total		3,093	222,900,438	3,093	229,456,522
GSAF/ OPEIU LOCAL 100-PROFESSIONAL	<=\$50,000	130	5,791,239	102	4,585,051
	\$50,001 - \$100,000	907	63,678,641	922	65,488,408
	\$100,001 - \$150,000	68	7,733,572	81	9,190,482
Total		1,105	77,203,452	1,105	79,263,941
NON BARGAINING	<=\$50,000	387	14,549,033	383	14,438,620
	\$50,001 - \$100,000	964	74,028,642	962	73,997,442
	\$100,001 - \$150,000	619	73,543,108	625	74,413,701
	\$150,000 - \$200,000	86	14,415,090	86	14,434,753
	>\$200,001	55	13,573,650	55	13,573,650
Total		2,111	190,109,522	2,111	190,858,166
Grand Total		23,328	1,432,174,379	23,328	1,563,975,219

Source: Employee Data Warehouse, July 20, 2015

Attachment 6
FY 2014-15 BARGAINING UNIT EMPLOYEES BY DEPARTMENT
Full-Time County Employees as of 7/20/2015

DEPARTMENT NAME	AFSCME LOCAL 121 - WASD	AFSCME LOCAL 1542 - Aviation	AFSCME LOCAL 199 - General	AFSCME LOCAL 3292 - Solid Waste	GSAF/OPEIU LOCAL 100- Professional	GSAF/OPEIU LOCAL 100- Supervisory	IAFF LOCAL 1403 - Fire	PBA - Rank And File Unit	PBA - Supervisor Unit	TWU LOCAL 291 - Transit	Non Bargaining	Total	FY 2015-16 Proposed Budget
ANIMAL SERVICES	0	0	88	0	2	12	0	22	0	0	15	139	146
AUDIT AND MANAGEMENT SERVICES	0	0	0	0	0	2	0	0	0	0	33	35	37
AVIATION	0	855	0	0	47	150	0	0	0	0	123	1,175	1,284
BOARD OF COUNTY COMMISSIONERS	0	0	0	0	0	0	0	4	0	0	162	166	169
CITIZENS' INDEPENDENT TRANSPORTION TRUST	0	0	0	0	0	0	0	0	0	0	8	8	9
COMMISSION ON ETHICS & PUBLIC TRUST	0	0	0	0	0	0	0	5	0	0	7	12	14
COMMUNITY ACTION AND HUMAN SERVICES	0	0	201	0	137	68	0	0	0	0	27	433	505
COMMUNITY INFORMATION AND OUTREACH / COMMUNICATIONS	0	0	128	0	8	21	0	0	0	0	13	170	169
CORRECTIONS & REHABILITATION	0	0	330	0	78	176	0	1,926	43	0	51	2,604	3,067
COUNTY ATTORNEY	0	0	0	0	0	0	0	0	0	0	116	116	121
CULTURAL AFFAIRS	0	0	2	0	8	11	0	0	0	0	24	45	59
ELECTIONS	0	0	27	0	5	37	0	0	0	0	19	88	94
FINANCE	0	0	149	0	8	98	0	0	0	0	41	296	351
FIRE RESCUE	0	0	210	0	14	96	1,918	0	0	0	58	2,296	2,415
HOMELESS TRUST	0	0	2	0	5	3	0	0	0	0	6	16	18
HUMAN RESOURCES	0	0	31	0	6	19	0	0	0	0	43	99	107
INFORMATION TECHNOLOGY DEPARTMENT	0	0	264	0	38	326	0	0	0	0	38	666	737
INSPECTOR GENERAL	0	0	0	0	0	0	0	0	0	0	34	34	38
INTERNAL SERVICES	0	0	449	0	30	210	0	0	0	0	93	782	884
JUDICIAL ADMINISTRATION	0	0	0	0	0	0	0	0	0	0	251	251	282
JUVENILE SERVICES	0	0	18	0	57	5	0	0	0	0	14	94	99
LAW LIBRARY	0	0	0	0	0	0	0	0	0	0	3	3	3
LEGAL AID	0	0	0	0	0	0	0	0	0	0	33	33	37
LIBRARY	0	0	206	0	91	67	0	0	0	0	16	380	440
MANAGEMENT AND BUDGET	0	0	2	0	13	11	0	0	0	0	37	63	67
MEDICAL EXAMINER	0	0	30	0	1	23	0	0	0	0	23	77	83
METROPOLITAN PLANNING ORGANIZATION	0	0	2	0	0	0	0	0	0	0	13	15	0
MIAMI-DADE ECONOMIC ADVOCACY TRUST	0	0	1	0	7	5	0	0	0	0	4	17	18
OFFICE OF THE MAYOR	0	0	0	0	0	0	0	0	0	0	38	38	41
PARKS, RECREATION AND OPEN SPACES	0	0	460	0	49	233	0	0	0	0	65	807	967
POLICE	0	0	490	0	33	104	0	2,760	183	0	71	3,641	4,017
PORT OF MIAMI	0	0	168	0	8	75	0	0	0	0	46	297	331
PROPERTY APPRAISER	0	0	275	0	0	30	0	0	0	0	34	339	403
PUBLIC HEALTH TRUST SUPPORT	0	0	0	0	0	0	0	0	0	0	3	3	0
PUBLIC HOUSING AND COMMUNITY DEVELOPMENT	0	0	207	0	14	99	0	0	0	0	41	361	423
PUBLIC WORKS AND WASTE MANAGEMENT	0	0	538	600	85	169	0	0	0	0	105	1,497	1,665
REGULATORY AND ECONOMIC RESOURCES	0	0	389	0	190	153	0	0	0	0	141	873	930
TRANSIT	0	0	89	0	47	430	0	0	0	2,304	107	2,977	3,339
VIZCAYA MUSEUM & GARDENS	0	0	22	0	7	10	0	0	0	0	17	56	0
WATER AND SEWER	1,621	0	0	0	117	450	0	0	0	0	138	2,326	2,626
Grand Total	1,621	855	4,778	600	1,105	3,093	1,918	4,717	226	2,304	2,111	23,328	25,995

Note: Does not include 178 positions funded at the Clerk of Courts

Source: Employee Data Warehouse

IV. REFERENCE TABLES AND CHARTS

Tables and charts included in Attachment 7 through 13 are provided as reference material for upcoming discussions on the FY2015-16 Proposed Budget. The charts are intended to depict the changes in size of government over time and do not consider new services, mandates or responsibilities of the County. Also, per capita expenditures, rather than total expenditures, are used to control for changes in population during the analysis period.

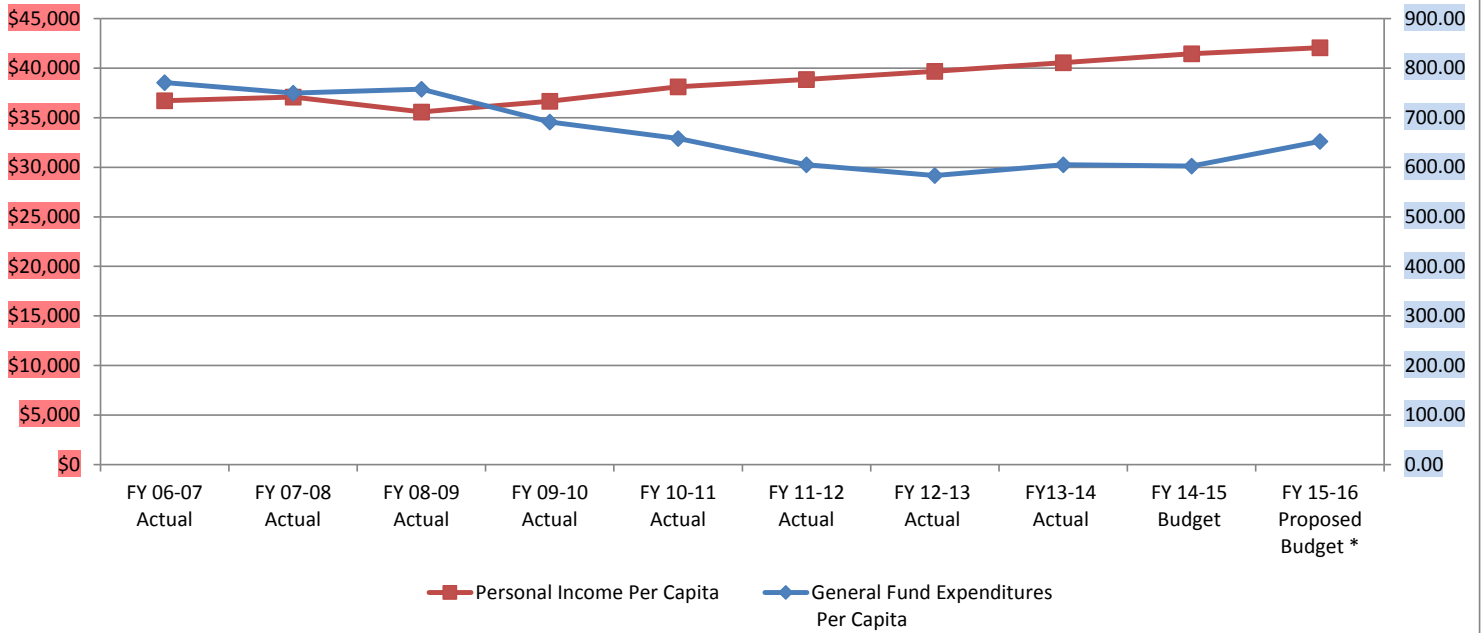
- Sources and Uses of Funds (*Attachment 7*) - compares the sources and uses of funds, showing the dollar and percentage change from FY2014-15 to the FY2015-16 Proposed Budget.
- Personal Income Per Capita and General Fund Expenditures Per Capita (*Attachment 8*) - charts ten (10) years of General Fund expenditures per capita compared to Miami-Dade County personal income per capita.
- Countywide (CW) Population and Countywide General Fund Expenditures per Capita (*Attachment 9*) - charts ten (10) years of CW operating expenditures. It compares actual CW expenditures against the CW base year (FY2006-07) expenditures adjusted for inflation.
- Property Taxes as a Percentage of Operating Expenditures (*Attachment 10*) - charts ten (10) years of property taxes and operating expenditures. It tracks property taxes as a total and as a percentage of operating expenditures.
- Personnel Counts and Expenditures (*Attachment 11*) - charts ten (10) years of full-time position counts, as well as, ten (10) years personnel costs. It compares actual personnel costs against the personnel base year (FY2006-07) expenditures adjusted for inflation.
- Net Assessed Property Values and General Obligation Bond Governmental Activities Debt Per Capita (*Attachment 12*) - charts the growth in bonded general obligation debt per capita from 2005 to 2014 along with the growth in net assessed property values for the same period.
- Miami-Dade County Non-Agricultural Major Employers (*Attachment 13*) – charts the change in employment over ten (10) years within the major non-agricultural employment categories.

Attachment 7				
Sources and Uses of Funds (excludes interagency transfers)				
(in 000's)				
	Adopted Budget FY 2014-15	Proposed FY 2015-16	\$ Change	% Change
Operating Budget				
Uses of Funds (Vol 1, Appendix A , pgs 109-115)				
POLICY FORMULATION	\$46,501	\$47,112	\$611	1.3%
PUBLIC SAFETY	\$1,345,511	\$1,418,384	\$72,873	5.4%
TRANSPORTATION	\$1,133,902	\$1,147,048	\$13,146	1.2%
RECREATION AND CULTURE	\$252,326	\$271,793	\$19,467	7.7%
NEIGHBORHOOD AND INFRASTRUCTURE	\$993,863	\$1,028,348	\$34,485	3.5%
HEALTH AND HUMAN SERVICES	\$425,690	\$453,121	\$27,431	6.4%
ECONOMIC DEVELOPMENT	\$125,860	\$121,352	(\$4,508)	-3.6%
GENERAL GOVERNMENT	\$654,758	\$717,339	\$62,581	9.6%
INTERAGENCY TRANSFER ADJUSTMENT	(\$403,196)	(\$512,880)	(\$109,684)	27.2%
Total Operating Uses of Funds	\$4,575,215	\$4,691,617	\$116,402	2.5%
Sources of Funds (Vol 1, Appendix A, pg 115)				
COUNTYWIDE GENERAL FUND	\$1,175,674	\$1,277,868	\$102,194	8.7%
UMSA GENERAL FUND	\$411,976	\$445,479	\$33,503	8.1%
PROPRIETARY AND BOND FUNDS	\$2,650,035	\$2,687,305	\$37,270	1.4%
STATE FUNDS	\$47,853	\$48,260	\$407	0.9%
FEDERAL FUNDS	\$289,677	\$232,705	(\$56,972)	-19.7%
Total Operating Sources of Funds	\$4,575,215	\$4,691,617	\$116,402	2.5%
Capital Budget				
Uses of Funds (2015, Vol 1, Appendix E, pgs 289-290)*				
Uses of Funds (2016, Vol 1, Appendix D, pgs 135-136)*				
PUBLIC SAFETY	\$93,151	\$149,937	\$56,786	61.0%
TRANSPORTATION	\$729,258	\$963,625	\$234,367	32.1%
RECREATION AND CULTURE	\$170,361	\$111,354	(\$59,007)	-34.6%
NEIGHBORHOOD & INFRASTRUCTURE	\$426,673	\$661,401	\$234,728	55.0%
HEALTH AND HUMAN SERVICES	\$182,124	\$109,600	(\$72,524)	-39.8%
ECONOMIC DEVELOPMENT	\$22,178	\$14,251	(\$7,927)	-35.7%
GENERAL GOVERNMENT	\$52,105	\$60,044	\$7,939	15.2%
Total Capital Uses of Funds	\$1,675,850	\$2,070,212	\$394,362	23.5%
Sources of Funds (2015, Vol 1, Appendix D, pgs 286-290)*				
Sources of Funds (2016, Vol 1, Appendix C, pgs 132-134)*				
FEDERAL GOVT - FTA GRANTS	\$55,536	\$118,178	\$62,642	112.8%
FEDERAL GOVT - ALL OTHER	\$141,816	\$42,386	(\$99,430)	-70.1%
NON-COUNTY SOURCES	\$2,000	\$3,077	\$1,077	53.9%
STATE OF FLORIDA	\$62,432	\$81,123	\$18,691	29.9%
IMPACT FEES/EXACTIONS	\$65,990	\$169,375	\$103,385	156.7%
PROPRIETARY OPERATIONS	\$147,739	\$195,819	\$48,080	32.5%
COUNTY BONDS/DEBT - PTP BONDS	\$180,617	\$192,638	\$12,021	6.7%
COUNTY BONDS/DEBT - BBC/GOB BONDS	\$317,219	\$303,873	(\$13,346)	-4.2%
SEAPORT BONDS/DEBT	\$68,474	\$81,823	\$13,349	19.5%
COUNTY BONDS/DEBT FINANCING- ALL OTHER	\$139,858	\$495,081	\$355,223	254.0%
CAPITAL OUTLAY RESERVE	\$53,193	\$48,792	(\$4,401)	-8.3%
OTHER COUNTY SOURCES	\$50,006	\$54,733	\$4,727	9.5%
Total Capital Sources of Funds	\$1,284,880	\$1,786,898	\$502,018	39.1%

Source: FY 2015-16 Proposed Budget.

*Uses and Sources of Funds do not reflect prior year's revenue

Attachment 8
Miami-Dade County
Personal Income Per Capita vs General Fund Expenditures Per Capita
(Not adjusted for Inflation)

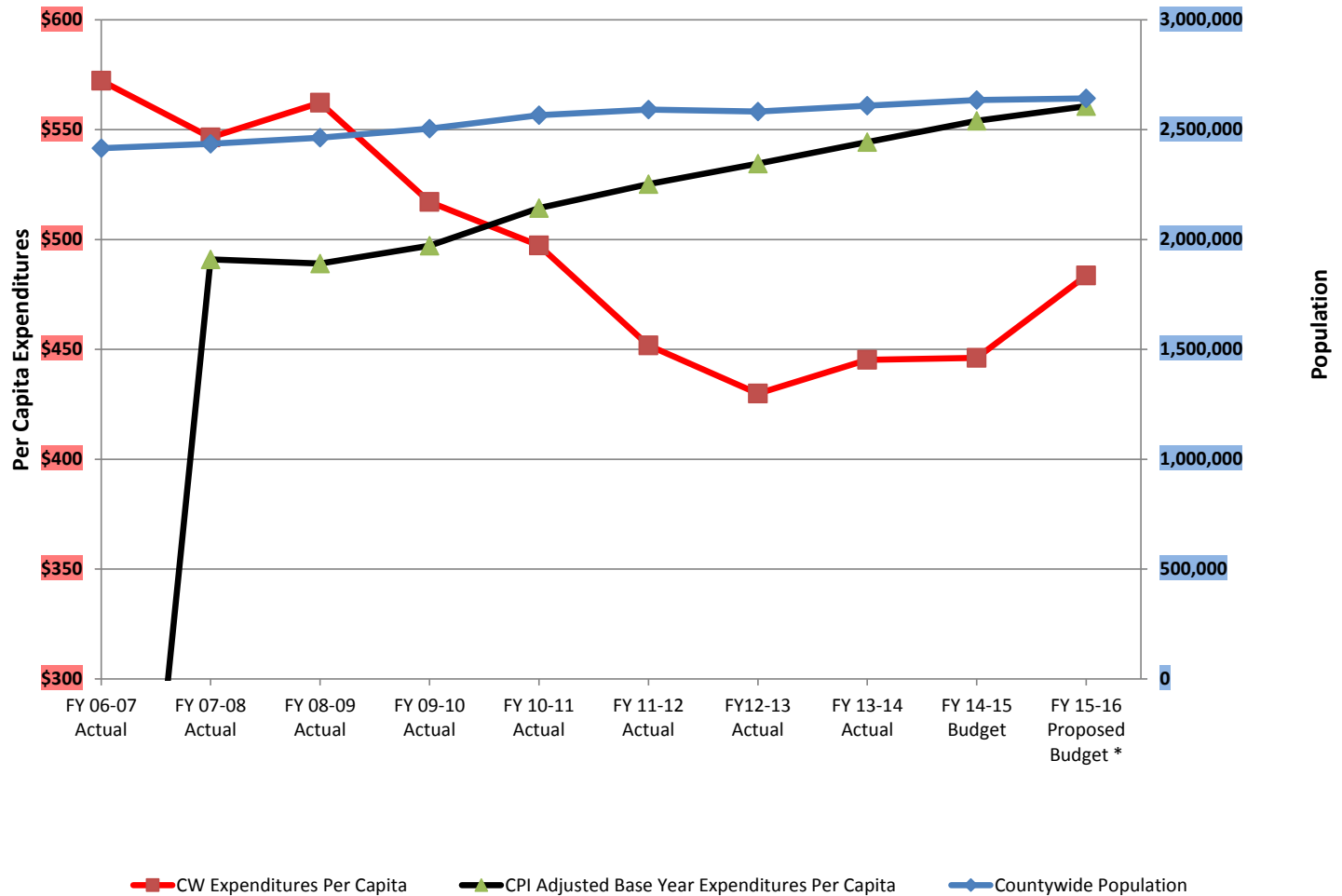


Sources: U.S. Department of Commerce, Bureau of Economic Analysis Data; University of Florida, Bureau of Economic and Business Research; CW Expenditures: Budget Books (FY 2006-07 through FY 2015-16), Operating Expenditures by Revenue Source

Fiscal Year	General Fund Expenditures Per Capita	Personal Income Per Capita	General Fund Expenditures	County Population
FY 06-07 Actual	770.91	\$36,714	\$1,862,184,000	2,415,576
FY 07-08 Actual	749.43	\$37,092	\$1,825,649,000	2,436,062
FY 08-09 Actual	757.76	\$35,583	\$1,867,084,000	2,463,943
FY 09-10 Actual	691.63	\$36,654	\$1,732,258,000	2,504,614
FY 10-11 Actual	658.22	\$38,128	\$1,688,625,000	2,565,440
FY 11-12 Actual	605.24	\$38,860	\$1,568,199,000	2,591,035
FY 12-13 Actual	583.31	\$39,676	\$1,506,313,000	2,582,375
FY 13-14 Actual	605.30	\$40,549	\$1,579,215,000	2,608,966
FY 14-15 Budget	602.46	\$41,441	\$1,587,650,000	2,635,261
FY 15-16 Proposed Budget *	652.23	\$42,063	\$1,723,347,000	2,642,231

* Estimated Personal Income per capita based on Florida per capita personal income figures from the U.S. Department of Commerce, Bureau of Economic Analysis. FY 2015-16 General Fund expenditures from FY 2015-16 Proposed Budget, Vol 1, p 115 (Appendix A)

Attachment 9
Miami-Dade County
Countywide Population and Countywide General Fund Expenditures Per Capita

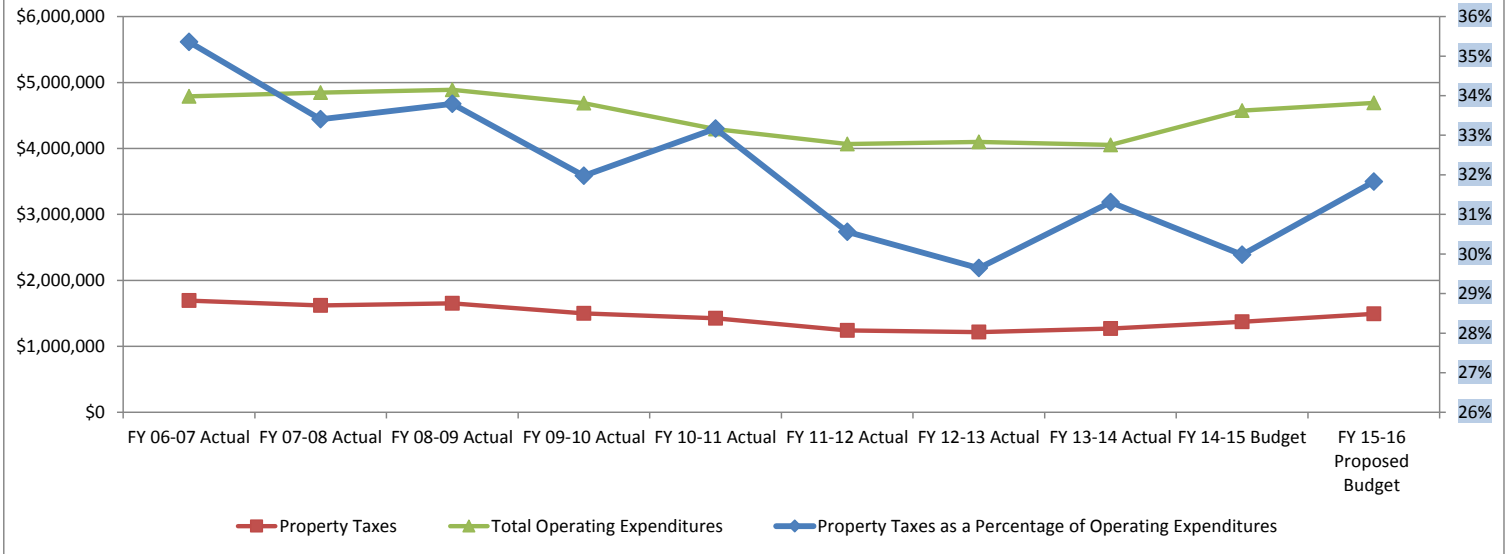


Sources:
 CW Expenditures: Budget Books (FY 2006-07 through FY 2015-16), Operating Expenditures by Revenue Source;
 Population: Population estimates are provided by the Department of Health, Office of Health Statistics and Assessment in consultation with the Florida Legislature's Office of Economic and Demographic Research (EDR). The population data for 2001-2010, along with rates affected by the population data, has been updated on Florida CHARTS; Inflation data: U.S. Bureau of Labor Statistics

Fiscal Year	Countywide Population	CW Expenditures	CPI Adjusted Base Year Expenditure	CW Expenditures Per Capita	CPI Adjusted Base Year Expenditures Per Capita	Inflation (Base Year FY05-06)
FY 06-07 Actual	\$2,415,576	\$1,382,354,000	#VALUE!	\$572.27	#VALUE!	
FY 07-08 Actual	\$2,436,062	\$1,331,213,000	1,162,816,529	\$546.46	\$490.98	10.82%
FY 08-09 Actual	\$2,463,943	\$1,385,381,000	1,158,199,679	\$562.26	\$489.03	10.38%
FY 09-10 Actual	\$2,504,614	\$1,295,268,000	1,177,611,433	\$517.15	\$497.22	12.23%
FY 10-11 Actual	\$2,565,440	\$1,275,820,000	1,218,218,724	\$497.31	\$514.37	16.10%
FY 11-12 Actual	\$2,591,035	\$1,170,682,000	1,244,031,110	\$451.82	\$525.27	18.56%
FY 12-13 Actual	\$2,582,375	\$1,110,143,000	1,266,066,074	\$429.89	\$534.57	20.66%
FY 13-14 Actual	\$2,608,966	\$1,161,705,000	1,289,150,322	\$445.27	\$544.32	22.86%
FY 14-15 Budget	\$2,635,261	\$1,175,674,000	1,312,234,570	\$446.13	\$554.06	25.06%
FY 15-16 Proposed Budget *	\$2,642,231	\$1,277,868,000	1,327,973,830	\$483.63	\$560.71	26.56%

* Population estimates are provided by the Department of Health, Office of Health Statistics and Assessment in consultation with the Florida Legislature's Office of Economic and Demographic Research (EDR). The population data for 2001-2010, along with rates affected by the population data, has been updated on Florida CHARTS; CW Expenditures from the Proposed Budget, Vol 1, p 115

Attachment 10
Miami-Dade County
Property Taxes as a Percentage of Operating Expenditures
(in 000's)

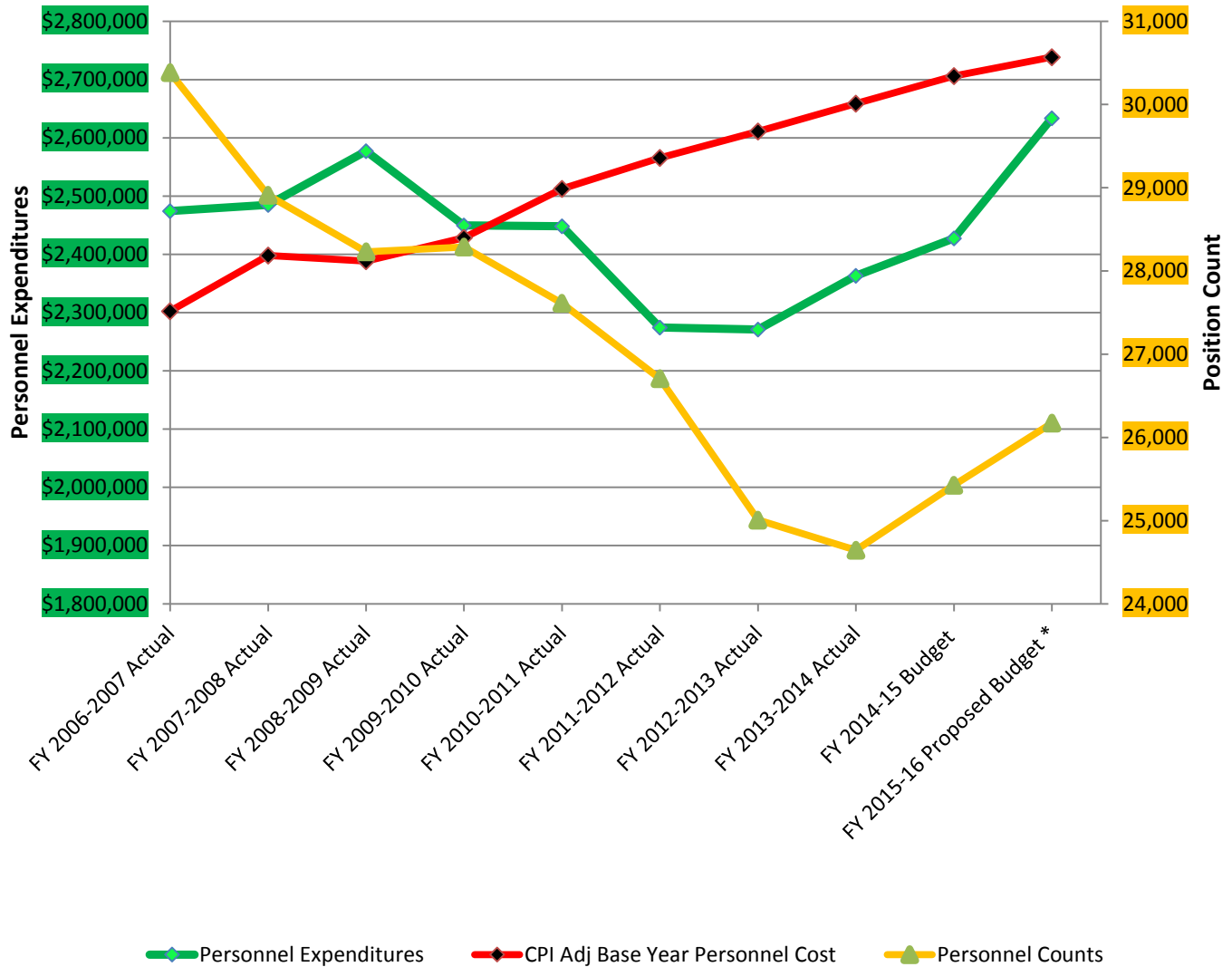


Sources: Appendix G - Adopted Budget FY 2006-07, FY 2007-08; Appendix A - Adopted Budget FY 2008-09, FY 2009-10, FY 2010-11; FY 2011-12, FY 2012-13, Operating Revenues Table, Proposed Budget FY 2014-15 and FY 2015-16; Appendix B - Expenditures by Category of Spending, Vol 1, p 131

Note: All property taxes and all operating expenses are taken into consideration

Fiscal Year	Property Taxes	Total Operating Expenditures	Property Taxes as a Percentage of Operating Expenditures
FY 06-07 Actual	\$1,693,004	\$4,788,151	35%
FY 07-08 Actual	\$1,618,479	\$4,845,273	33%
FY 08-09 Actual	\$1,652,370	\$4,889,394	34%
FY 09-10 Actual	\$1,498,989	\$4,688,066	32%
FY 10-11 Actual	\$1,423,698	\$4,292,579	33%
FY 11-12 Actual	\$1,242,485	\$4,065,753	31%
FY 12-13 Actual	\$1,214,951	\$4,098,742	30%
FY 13-14 Actual	\$1,269,172	\$4,053,712	31%
FY 14-15 Budget	\$1,371,584	\$4,575,215	30%
FY 15-16 Proposed Budget	\$1,493,370	\$4,691,617	32%

**Attachment 11
Miami-Dade County
Personnel Counts & Expenditures**



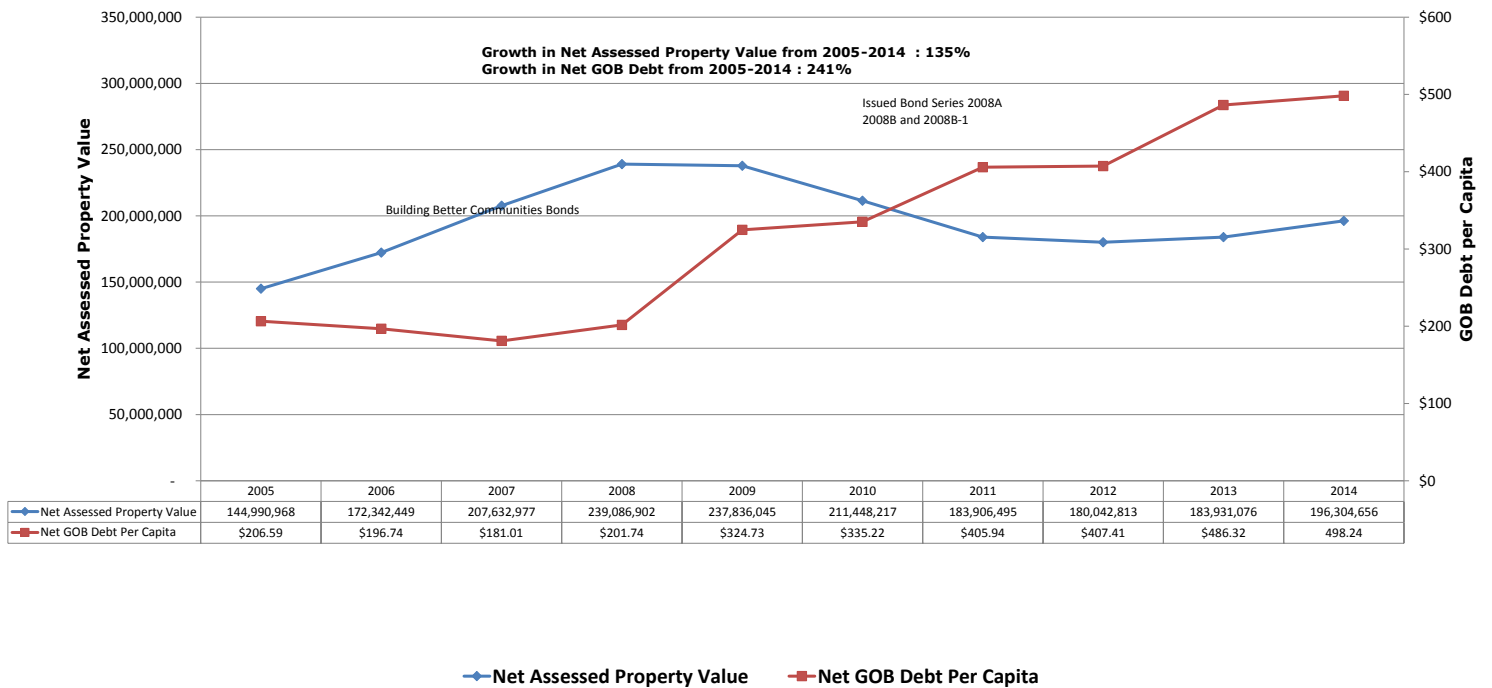
Sources:

Position Count/ Personnel Cost: Budget Books FY 2006-07 through FY 2015-16, Expenditures by Category of Spending; Inflation: U.S. Bureau of Labor Statistics

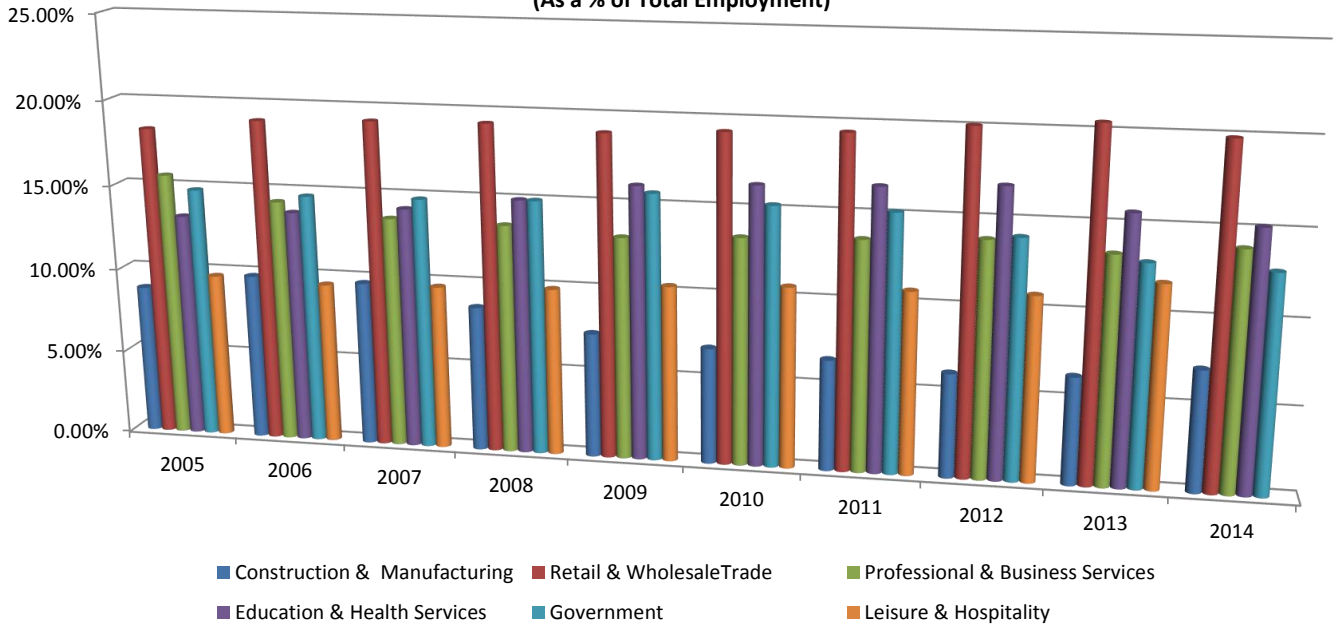
Fiscal Year	Personnel Expenditures	CPI Adj Base Year Personnel Cost	Personnel Counts	CPI % Inflation
FY 2006-2007 Actual	\$2,474,128	\$2,302,629	30,384	6.41%
FY 2007-2008 Actual	\$2,484,791	\$2,398,058	28,910	10.82%
FY 2008-2009 Actual	\$2,577,281	\$2,388,537	28,232	10.38%
FY 2009-2010 Actual	\$2,449,529	\$2,428,570	28,289	12.23%
FY 2010-2011 Actual	\$2,448,174	\$2,512,313	27,612	16.10%
FY 2011-2012 Actual	\$2,274,522	\$2,565,546	26,706	18.56%
FY 2012-2013 Actual	\$2,271,010	\$2,610,988	25,008	20.66%
FY 2013-2014 Actual	\$2,363,404	\$2,658,595	24,646	22.86%
FY 2014-15 Budget	\$2,427,615	\$2,706,201	25,427	25.06%
FY 2015-16 Proposed Budget *	\$2,633,869	\$2,738,660	26,173	26.56%

* Personnel expenditures and personnel counts from the Proposed Budget, Vol 1, p 131; personnel expenditures are correlated to the results of bargaining agreements. Overall personnel expenditures also include retirement contributions to the Florida Retirement System.

Attachment 12
Net Assessed Property Values ('000's) & General Obligation Bond Governmental
Activities Debt Per Capita



Attachment 13
Miami-Dade County Non-Agricultural
Major Employers
(As a % of Total Employment)



Year	Construction & Manufacturing	Retail & Wholesale Trade	Professional & Business Services	Education & Health Services	Leisure & Hospitality	Government
2005	8.80%	18.30%	15.60%	13.20%	9.70%	14.80%
2006	9.80%	19.00%	14.30%	13.70%	9.50%	14.70%
2007	9.70%	19.20%	13.60%	14.20%	9.70%	14.80%
2008	8.60%	19.30%	13.50%	15.00%	9.90%	15.00%
2009	7.40%	19.00%	13.10%	16.10%	10.40%	15.70%
2010	6.90%	19.30%	13.40%	16.40%	10.70%	15.30%
2011	6.60%	19.50%	13.60%	16.60%	10.80%	15.20%
2012	6.20%	20.10%	13.90%	16.90%	10.90%	14.10%
2013	6.40%	20.50%	13.40%	15.70%	11.90%	13.00%
2014	7.20%	19.90%	14.00%	15.20%	11.70%	12.80%

Source: Florida Agency for Workforce Innovation, Labor Market Statistics, Current Employment Statistics Program (In Cooperation with U.S. Department of Labor, Bureau of Labor Statistics). Miami-Dade County, Regulatory and Environmental Resources Department, Planning Research Division, October 2014.