



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

**M E M O R A N D U M**

**TO:** Honorable Rebeca Sosa, Chairwoman  
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 23, 2013

**SUBJECT: First Committee of the Whole Workshop**

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To assist the Board of County Commissioners (BCC) at the upcoming budget hearings, the Office of the Commission Auditor (OCA) has prepared this detailed report with preliminary observations and information for the Miami-Dade County FY2013-14 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  
Patra Liu, Interim Inspector General  
Jennifer Moon, Director, Office of Management & Budget  
Christopher Agrippa, Division Chief, Clerk of the Board

## Committee of the Whole – August 26, 2013

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Miami-Dade Board of County Commissioners

The report includes preliminary observations and information for the Miami-Dade County FY2013-14 Proposed Budget.

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## **I. FY 2013-14 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 a Revenue Estimating Conference during FY2012-13 (February 28, 2013). In this conference, various estimates were discussed and adjusted accordingly. OCA has prepared a historical General Fund Revenue Summary from FY2010-11 through Proposed FY2013-14 with a comparison between the FY2012-13 Adopted Budget and the FY2013-14 Proposed Budget (Attachment 1). Overall, the General Fund will be \$75.206 million or 4.8% more in FY2013-14 than in the FY2012-13 adopted, indicating an increase in this particular revenue stream.

General Fund revenue is allocated to designated departments and to non-departmental expenditures. In the FY2013-14 Proposed Budget, the departments are allocated \$1.436 billion and non-departmental expenditures are allocated \$165.092 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 \$165.092 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 \$4.92 million; and wage adjustment, Florida Retirement System (FRS), separation, and energy reserve \$13.328 million. Additionally, non-departmental expenditures allocation includes \$3.1 million for Save Our Seniors Homeowners relief fund.

### **Cash Carryover**

The Proposed Budget for FY2013-14 allocates \$91.963 million as General Fund carryover under Countywide/Unincorporated Municipal Service Area General Fund Revenue. In comparison, the FY2012-13 proposed carryover was \$81.591 million. The year-end FY2011-12 actual General Fund carryover was \$85.978 million in comparison to the FY 12-13 Adopted \$82.089 million. As a result of this carryover into FY2012-13, it is to be noted that \$1.781 million has been earmarked to be used as carryover for the Board of County Commissioners (BCC) and the remaining balance of \$2.108 million that was not appropriated in FY2012-13 is included in the FY2013-14 Proposed Budget. (Attachment 2)

### **Administrative Reimbursement**

Collection for administrative fees is an additional source of General Fund revenue. Proprietary departments such as Aviation, Water and Sewer, Public Works and Waste Management, etc., pay this fee for the use of centralized services. For example, the Finance Department may provide bond administration services or the Internal Services Department may provide personnel 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.

## **I. FY 2013-14 GENERAL FUND REVENUES**

The administrative reimbursement fee is 3.3% (volume 1, page 61, FY2013-14 Proposed Budget). The administrative reimbursement amount charged to the proprietary departments totals \$48.996 million, as stated in the proposed budget. A spreadsheet detailing 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 FY2010-11, FY2011-12, and FY 2012-13 was 3.61%, 2.35% and 2.42% respectively.

**ATTACHMENT 1  
GENERAL FUND REVENUE SOURCES**

REVENUE SOURCES	Adopted Budget 2010-11	Adopted Budget 2011-12	Adopted Budget 2012-13	Revised Proposed Budget 2013-14	\$\$\$ Variance b/w Adopted FY12-13 and Revised Proposed 2013-14	%%% Variance b/w Adopted FY12-13 and Revised Proposed 2013-14
<b>TAXES</b>						
General Property Tax Roll	1,117,833	957,913	951,570	982,346	30,776	3.1%
Utility Tax	63,574	71,605	77,970	73,328	-4,642	-6.3%
Communications Services Tax	37,963	41,760	39,117	39,860	743	1.9%
Franchise Fees (FPL)	50,533	35,352	38,755	40,455	1,700	4.2%
Local Option Gas Tax (Local Option Six Cents)	39,535	39,944	40,832	39,572	-1,260	-3.2%
Ninth Cent Gas Tax (Local Option)	10,338	10,230	10,432	10,075	-357	-3.5%
<b>Sub- Total</b>	<b>1,319,776</b>	<b>1,156,804</b>	<b>1,158,676</b>	<b>1,185,636</b>	<b>26,960</b>	<b>2.3%</b>
<b>BUSINESS TAXES</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,400</b>	<b>-100</b>	<b>-1.6%</b>
<b>INTERGOVERNMENTAL REVENUES</b>						
Local Gov't Half-Cent Sales Tax (State Sales)	102,249	120,458	102,265	140,395	38,130	27.2%
State Revenue Sharing	71,178	77,253	70,038	80,237	10,199	12.7%
Gasoline and Motor Fuels Tax	11,995	11,946	11,603	11,467	-136	-1.2%
Alcoholic Beverage License	851	946	946	1030	84	8.2%
Secondary Roads	500	500	500	500	0	0.0%
Race Track Revenue	447	500	500	500	0	0.0%
State Insurance Agent License Fees	464	464	464	464	0	0.0%
<b>Sub- Total</b>	<b>187,684</b>	<b>212,067</b>	<b>186,316</b>	<b>234,593</b>	<b>48,277</b>	<b>20.6%</b>
<b>CHARGES FOR SERVICES</b>						
Sheriff and Police Fees	3,914	4,339	4,667	4,464	-203	-4.5%
Other	500	500	500	500	0	0.0%
<b>Sub- Total</b>	<b>4,414</b>	<b>4,839</b>	<b>5,167</b>	<b>4,964</b>	<b>-203</b>	<b>-4.1%</b>
<b>INTEREST INCOME</b>	<b>1913</b>	<b>3088</b>	<b>1457</b>	<b>1264</b>	<b>-193</b>	<b>-15.3%</b>
<b>OTHER</b>						
Administrative Reimbursement	47,363	42,713	54,986	48,996	-5,990	-12.2%
Miscellaneous	9,672	5,898	7,622	6,203	-1,419	-22.9%
<b>Sub- Total</b>	<b>57,035</b>	<b>48,611</b>	<b>62,608</b>	<b>55,199</b>	<b>-7,409</b>	<b>-13.4%</b>
<b>TRANSFERS</b>						
Water Utility Transfer	25,133	25,000	0	0	0	0.0%
User Access Program Revenues	2,443	0	3,500	1,500	-2,000	-133.3%
<b>Sub- Total</b>	<b>27,576</b>	<b>25,000</b>	<b>3,500</b>	<b>1,500</b>	<b>-2,000</b>	<b>-133.3%</b>
<b>CASH CARRYOVER</b>	<b>83,728</b>	<b>111,290</b>	<b>82,089</b>	<b>91,963</b>	<b>9,874</b>	<b>10.7%</b>
<b>TOTAL</b>	<b>1,688,626</b>	<b>1,568,199</b>	<b>1,506,313</b>	<b>1,581,519</b>	<b>75,206</b>	<b>4.8%</b>

Source: Adopted/Proposed Budget Books

**ATTACHMENT 2  
GENERAL FUND CASH CARRYOVER**

*(Dollars in thousands)*

<b>FY 2012-13</b>
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GF Budgeted Carryover (October 1, 2012)

82,089

Actual Carryover from FY2011-12

85,978

Unallocated Carryover

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**3,889**

Uses of Unallocated Carryover

BCC Carryover

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1,781

Total FY2012-13 Unallocated Carryover\*

**2,108**

\*This amount is included in the FY 2013-14 Proposed Budget, as part of the General Fund.

ATTACHMENT 3  
**GENERAL FUND REVENUES**  
**ADMINISRATIVE REIMBURSEMENT**

DEPARTMENT	Actual FY 06-07	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted FY 12-13	Proposed FY 13-14
CULTURAL AFFAIRS/ART IN PUBLIC PLACES	22,000	11,000	20,000	20,000	23,000	23,000	23,000	285,000
AVIATION	7,308,857	7,847,238	8,183,711	7,563,207	8,726,345	5,069,011	1,453,000	2,111,791
AVIATION- OIG/FAA AUDIT REIMB	-2,257,000	-2,257,000	-2,257,000	-2,257,000	-2,257,004	0	0	0
FIRE RESCUE	7,608,000	9,164,000	11,188,000	10,427,000	10,000,000	10,000,000	7,500,000	9,445,000
HOMELESS TRUST	47,000	55,000	56,000	56,000	49,000	56,000	56,000	60,000
HOUSING FINANCE AUTHORITY					57,000	0	0	0
ISD / CAPITAL IMPROVEMENT		147,000	158,000	169,000	112,000	0	0	0
ISD / PROCUREMENT		327,000	346,000	414,000	318,000	0	2,519,000	0
<b>INTERNAL SERVICES</b>						504000	1266000	328000
LIBRARY	2,286,000	2,462,000	2,861,000	2,861,000	2,192,000	1,753,000	2,795,000	1,868,000
PARKS, RECREATION AND OPEN SPACES	13,000						0	0
PHCD / PUBLIC HOUSING AGENCY					2,176,000	1,338,000	1,838,000	2,355,000
PORT OF MIAMI	1,800,000	1,900,000	2,000,000	2,200,000	2,192,000	2,500,000	2,280,000	2,100,000
PWWM / RICKENBACKER CSWY	234,000	280,000	256,000	256,000	156,000	153,000		
PWWM / ENGINEER SVCS	372,000	400,000	392,000	392,000	357,000	291,000		
PWWM / SPEC TAX DISTRICT	250,000	270,000	77,000	336,239	61,000			
PWWM / DORM		205,000	507,000	507,000	663,000			
PWWM / SOLID WASTE MGT	4,347,000	4,788,000	4,701,000	5,289,000	4,717,000	4,695,000		
<b>PWWM / PUBLIC WORKS AND WASTE MANAGEMENT</b>							8,991,000	7,746,000
RER / DERM	1,663,000	1,820,000	1,668,000	1,726,000	1,425,000	1,301,000		
RER / BLDG & NEIGHBORHOOD COMPLIANCE	1,233,000	1,224,000	747,000	751,000	928,000	900,000		
RER / BLDG CODE COMPLIANCE	428,000	395,000	406,000	383,000				
RER / CONSUMER SVC.	200,000	181,000	239,000	339,000	262,000	208,000		
RER / IMPACT FEE- PZ	180,000	93,000	0	0	0	0		
RER / PLANNING & ZONING	419,000	370,000	325,000	325,000	171,000	199,000		
<b>RER/REGULATORY AND ECONOMIC RESOURCES</b>							5,404,000	3,335,000
TOURISM	835,000	907,536	372,495	93,977	517,000	363,000	362,000	556,000
VIZCAYA MUSEUM AND GARDENS							140000	0
WATER AND SEWER	13,790,000	14,984,000	14,380,000	17,620,000	21,578,000	12,346,000	20,359,000	18,806,000
<b>Total</b>	<b>40,778,857</b>	<b>45,573,774</b>	<b>46,626,206</b>	<b>49,471,423</b>	<b>54,423,341</b>	<b>41,699,011</b>	<b>54,986,000</b>	<b>48,995,791</b>

## **II. EMERGENCY CONTINGENCY RESERVE**

The FY2013-14 Proposed Budget Countywide Emergency Contingency Reserve is \$52.392 million, and is expected to grow by earned interest through the end of FY 2013-14. According to the FY2013-14 Proposed Budget (Volume 1, page 66), the Countywide Emergency Contingency Reserve is 5.5% of the General Fund operating expenditure.

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. This analysis shows that in FY2009-10, \$58.5 million was transferred out of this reserve which required contributions from various departments. The County's five-year plan (Volume 1, page 70) includes the appropriate allocations to bring the Countywide Emergency Contingency Reserve back to the FY2008-09 levels by FY2015-16.

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

Adopted FY08/09			Adopted FY09/10			Adopted FY10/11		
Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total

**REVENUE**

Carryover	67,640	3,076	70,716	70,000	3,137	73,137	33,772	0	33,772
Transfer from Countywide General Fund	1,928	0	1,928	0	0	0	0	0	0
Transfer from Various Departments	0	0	0	17,350	0	17,350	18,818	0	18,818
Interest Earnings	1,515	69	1,584	1,750	79	1,829	500	0	500
<b>Subtotal</b>	<b>71,083</b>	<b>3,145</b>	<b>74,228</b>	<b>89,100</b>	<b>3,216</b>	<b>92,316</b>	<b>53,090</b>	<b>0</b>	<b>53,090</b>

**TRANSFER OUT**

To support capital projects in the Capital Outlay Reserve	0	0	0	-21,674	0	-21,674	0	0	0
To offset the liquidation of the receivable booked in anticipation of mitigation payments now terminated	0	0	0	-11,421	-3,216	-14,637	0	0	0
Countywide Millage Flat Rate	0	0	0	-17,348	0	-17,348	0	0	0
To Transit - Maintenance of Effort	0	0	0	-4,886	0	-4,886	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-55,329</b>	<b>-3,216</b>	<b>-58,545</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total</b>	<b>71,083</b>	<b>3,145</b>	<b>74,228</b>	<b>33,771</b>	<b>0</b>	<b>33,771</b>	<b>53,090</b>	<b>0</b>	<b>53,090</b>
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Actual FY08/09			Actual FY09/10			Actual FY10/11		
Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total

<b>FUND BALANCE</b>	<b>69,805</b>	<b>3,134</b>	<b>72,939</b>	<b>32,074</b>	<b>0</b>	<b>32,074</b>	<b>51,685</b>	<b>0</b>	<b>51,685</b>
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Adopted FY11/12			Projected FY12/13			Proposed FY13/14		
Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total

**REVENUE**

Carryover	51,392	0	51,392	51,892	0	51,892	52,392	0	52,392
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	500	0	500	0	0	0	0	0	0
<b>Subtotal</b>	<b>51,892</b>	<b>0</b>	<b>51,892</b>	<b>51,892</b>	<b>0</b>	<b>51,892</b>	<b>52,392</b>	<b>0</b>	<b>52,392</b>

**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
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total</b>	<b>51,892</b>	<b>0</b>	<b>51,892</b>	<b>51,892</b>	<b>0</b>	<b>51,892</b>	<b>52,392</b>	<b>0</b>	<b>52,392</b>
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Actual FY11/12			Projected FY12/13			Proposed FY13/14		
Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total

<b>FUND BALANCE</b>	<b>51,810</b>	<b>0</b>	<b>51,810</b>	<b>51,892</b>	<b>0</b>	<b>51,892</b>	<b>52,392</b>	<b>0</b>	<b>52,392</b>
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(\*) Source - As per proposed FY13/14 Budget

Adopted - As per Adopted Book

Fund Balance - As per FAMIS fiscal month 14

### **III. FY 2012-13 CURRENT WAGE DISTRIBUTION BY BARGAINING UNIT**

The FY2012-13 Wage Distribution (Attachment 5) provides the current wage scale for full-time employees (with the exception of employees from the Clerk of Courts and South Florida Workforce Investment Board (SFWIB)) by bargaining unit. Although the Clerk of Courts has 1,274 full-time employees in the County's payroll system, only 175 are funded by the County in the FY2013-14 proposed budget. SFWIB has 71 employees in the County's payroll system, but they are not funded by the County.

The attached analysis is intended to give a snapshot of the wage distribution according to the payroll records of July 10, 2013 from the Employee Data Warehouse. It does not represent the employee count from the Proposed Budget, which includes 26,109 budgeted full time positions; however, this analysis uses a current year payroll of 23,965 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 23,965 employees by department and bargaining unit, and a comparison to the proposed budget by department.

**Attachment 5**  
**FY 2012-13 WAGE DISTRIBUTION BY BARGAINING UNIT**  
**Full Time County Employees as of 7/10/13**  
(Does not include Clerk of Courts or South Florida Workforce Investment Board)

BARGAINING UNIT DESCRIPTION	RANGE	BASE SALARY		ADJUSTED SALARY	
		Employee Count	Base Salary	Employee Count	Adjusted Salary
AFSCME LOCAL 121 - WASD	<=\$50,000	968	38,310,861	924	36,588,590
	\$50,001 - \$100,000	689	43,312,934	732	48,121,905
	\$100,001 - \$150,000	-	-	1	106,709
	<b>Total</b>	<b>1,657</b>	<b>81,623,795</b>	<b>1,657</b>	<b>84,817,204</b>
IAFF LOCAL 1403 - Fire	<=\$50,000	67	2,820,101	44	1,774,022
	\$50,001 - \$100,000	1,811	124,135,213	1,441	120,494,059
	\$100,001 - \$150,000	70	7,390,245	451	51,927,229
	\$150,000 - \$200,000	-	-	12	1,865,453
	<b>Total</b>	<b>1,948</b>	<b>134,345,560</b>	<b>1,948</b>	<b>176,060,763</b>
TWU LOCAL 291 - Transit	<=\$50,000	1,787	81,755,587	1,786	81,715,194
	\$50,001 - \$100,000	533	34,119,322	534	34,308,391
	<b>Total</b>	<b>2,320</b>	<b>115,874,909</b>	<b>2,320</b>	<b>116,023,585</b>
PBA - RANK AND FILE UNIT	<=\$50,000	1,031	45,002,296	308	14,165,430
	\$50,001 - \$100,000	3,815	259,241,313	4,357	325,890,225
	\$100,001 - \$150,000	1	110,969	182	19,203,755
	<b>Total</b>	<b>4,847</b>	<b>304,354,578</b>	<b>4,847</b>	<b>359,259,410</b>
PBA - SUPERVISORY UNIT	\$50,001 - \$100,000	185	17,295,043	10	903,492
	\$100,001 - \$150,000	62	6,681,001	236	27,413,673
	\$150,000 - \$200,000	-	-	1	152,425
	<b>Total</b>	<b>247</b>	<b>23,976,045</b>	<b>247</b>	<b>28,469,591</b>
AFSCME LOCAL 3292 -SOLID WASTE	<=\$50,000	555	22,809,060	555	22,809,060
	\$50,001 - \$100,000	81	4,330,566	81	4,330,566
	<b>Total</b>	<b>636</b>	<b>27,139,627</b>	<b>636</b>	<b>27,139,627</b>
AFSCME LOCAL 1542 - AVIATION	<=\$50,000	473	19,569,983	398	16,448,596
	\$50,001 - \$100,000	355	21,679,955	430	26,520,297
	\$100,001 - \$150,000	2	214,848	2	214,848
	<b>Total</b>	<b>830</b>	<b>41,464,785</b>	<b>830</b>	<b>43,183,741</b>
AFSCME LOCAL 199 -GENERAL	<=\$50,000	3,452	132,288,772	3,348	128,226,030
	\$50,001 - \$100,000	1,565	99,042,616	1,666	106,719,205
	\$100,001 - \$150,000	24	2,534,184	27	2,846,755
	<b>Total</b>	<b>5,041</b>	<b>233,865,572</b>	<b>5,041</b>	<b>237,791,990</b>
GSAF/ OPEIU LOCAL 100-SUPERVISORY	<=\$50,000	476	20,646,447	457	19,741,771
	\$50,001 - \$100,000	2,016	147,695,055	2,018	148,727,221
	\$100,001 - \$150,000	330	36,824,747	347	38,809,085
	<b>Total</b>	<b>2,822</b>	<b>205,166,250</b>	<b>2,822</b>	<b>207,278,078</b>
GSAF/ OPEIU LOCAL 100-PROFESSIONAL	<=\$50,000	115	5,122,218	110	4,928,682
	\$50,001 - \$100,000	918	63,456,943	920	63,886,076
	\$100,001 - \$150,000	61	7,029,331	64	7,371,214
	<b>Total</b>	<b>1,094</b>	<b>75,608,493</b>	<b>1,094</b>	<b>76,185,972</b>
NON BARGAINING	<=\$50,000	479	18,277,085	478	18,320,420
	\$50,001 - \$100,000	1,231	91,276,778	1,225	91,005,287
	\$100,001 - \$150,000	663	78,310,250	670	79,250,178
	\$150,000 - \$200,000	83	13,892,339	83	13,913,782
	>\$200,001	67	16,104,324	67	16,104,324
	<b>Total</b>	<b>2,523</b>	<b>217,860,776</b>	<b>2,523</b>	<b>218,593,991</b>
<b>Grand Total</b>		<b>23,965</b>	<b>1,461,280,389</b>	<b>23,965</b>	<b>1,574,803,950</b>

Attachment 6  
FY 2011-12 BARGAINING UNIT EMPLOYEES BY DEPARTMENT  
Full Time County Employees as of 8/15/2012

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 - SUPERVISORY UNIT	TWU LOCAL 291 - Transit	NON BARGAINING	TOTAL	FY 2012-13 PROPOSED BUDGET
ANIMAL SERVICES			64		1	7		18			9	99	113
AUDIT AND MANAGEMENT SERVICES						3					39	42	43
AVIATION		820			50	144					140	1,154	1,206
BOARD OF COUNTY COMMISSIONERS								3			155	158	167
CITIZENS' INDEPENDENT TRANSPORTION TRUST											8	8	9
COMMISSION ON ETHICS & PUBLIC TRUST								6			7	13	14
COMMUNITY ACTION AND HUMAN SERVICES			375		218	81					106	780	684
COMMUNITY INFORMATION AND OUTREACH			127		4	15					24	170	179
CORRECTIONS & REHABILITATION			321		84	138		2,055	47		81	2,726	2,983
COUNTY ATTORNEY											117	117	119
CULTURAL AFFAIRS			3		6	6					24	39	45
ELECTIONS			28		3	32					27	90	90
FINANCE			144		5	74					45	268	308
FIRE RESCUE			225		12	91	1,952				73	2,353	2,431
HOMELESS TRUST			1		5	2					7	15	15
HUMAN RIGHTS & FAIR EMPLOYMENT PRACTICES			1								7	8	9
INFORMATION TECHNOLOGY DEPARTMENT			271		22	199					34	526	541
INSPECTOR GENERAL											33	33	38
INTERNAL SERVICES			510		25	196					164	895	974
JUDICIAL ADMINISTRATION											245	245	263
JUVENILE SERVICES			19		60	4					15	98	100
LAW LIBRARY											4	4	6
LEGAL AID											31	31	43
LIBRARY			227		105	72					24	428	462
MANAGEMENT AND BUDGET			2		15	13					48	78	81
MEDICAL EXAMINER			21			21					26	68	78
METROPOLITAN PLANNING ORGANIZATION			2								12	14	16
MIAMI-DADE ECONOMIC ADVOCACY TRUST			3		9	4					3	19	24
OFFICE OF THE MAYOR											40	40	44
PARK & RECREATION			513		42	214					102	871	926
POLICE			536		43	105		2,935	202		104	3,925	4,065
PROPERTY APPRAISAL			283			35					28	346	376
PUBLIC HEALTH TRUST SUPPORT											1	1	0
PUBLIC HOUSING AND COMMUNITY DEVELOPMENT			238		11	103					64	416	451
PUBLIC WORKS AND WASTE MANAGEMENT			591	624	104	170					144	1,633	1,732
REGULATORY AND ECONOMIC RESOURCES			407		183	171					183	944	978
SEAPORT			200		9	80					58	347	266
STATE ATTORNEY'S OFFICE											11	11	12
TRANSIT			99		42	427				2,365	134	3,067	3,235
VIZCAYA MUSEUM & GARDENS			19		2	7					19	47	48
WATER AND SEWER	1,643				117	412					177	2,349	2,539
<b>Grand Total</b>	<b>1,643</b>	<b>820</b>	<b>5,230</b>	<b>624</b>	<b>1,177</b>	<b>2,826</b>	<b>1,952</b>	<b>5,017</b>	<b>249</b>	<b>2,365</b>	<b>2,573</b>	<b>24,476</b>	<b>25,713*</b>

\* Does not include the 173 positions from the Clerk of Courts.

#### IV. REFERENCE TABLES AND CHARTS

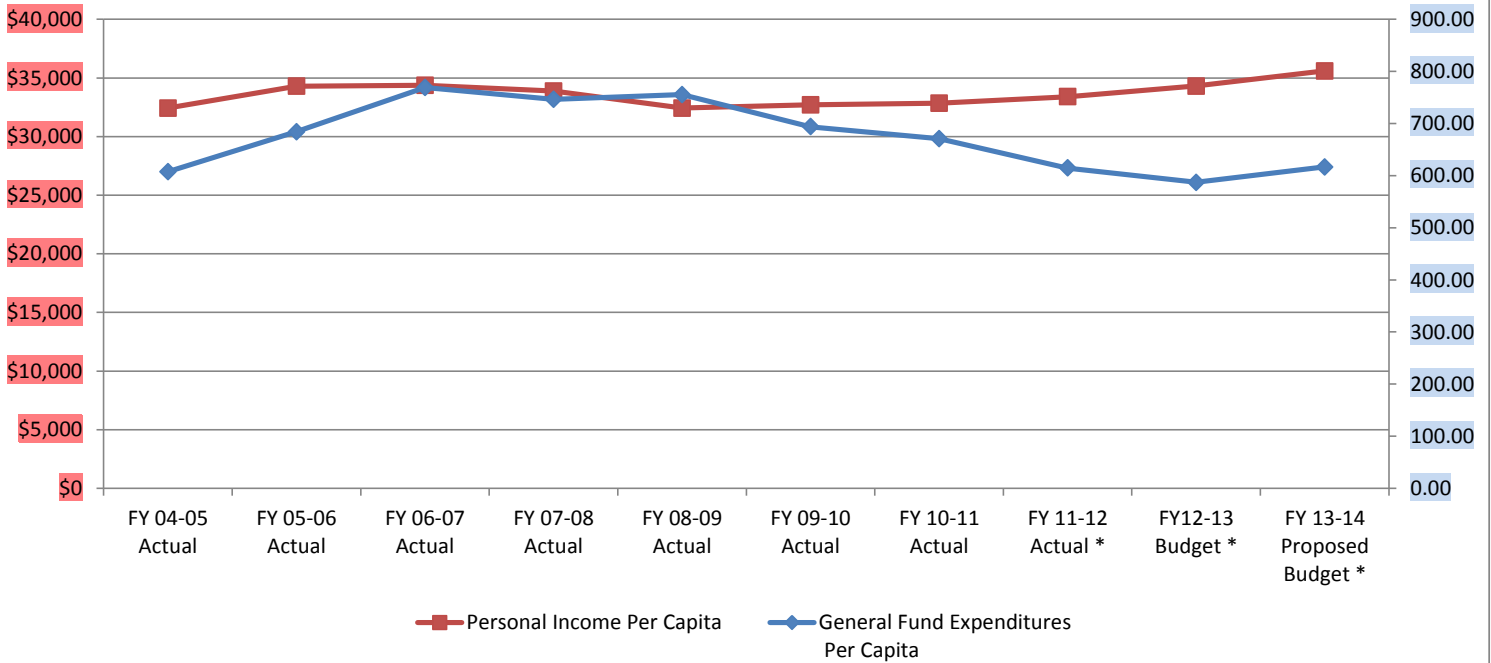
Tables and charts included in Attachment 7 through 13 are provided as reference material for upcoming discussions on the FY2013-14 Proposed Budget. The charts are intended to depict the changes in size of government over time and do not consider new services, mandates or responsibilities of the County. 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 FY2012-13 to the FY2013-14 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 (FY2004-05) 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 (FY2004-05) 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 2003 to 2012 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 2012-13	Proposed FY 2013-14	\$ Change	% Change
<b>Operating Budget</b>				
<b>Uses of Funds (Vol 1, Appendix A , pgs 183-189 )</b>				
POLICY FORMULATION	\$44,455	\$47,274	\$2,819	6.3%
PUBLIC SAFETY	\$1,272,282	\$1,328,667	\$56,385	4.4%
TRANSPORTATION	\$953,790	\$1,041,088	\$87,298	9.2%
RECREATION AND CULTURE	\$231,569	\$245,601	\$14,032	6.1%
NEIGHBORHOOD AND INFRASTRUCTURE	\$895,178	\$966,793	\$71,615	8.0%
HEALTH AND HUMAN SERVICES	\$532,879	\$418,514	(\$114,365)	-21.5%
ECONOMIC DEVELOPMENT	\$120,763	\$129,344	\$8,581	7.1%
GENERAL GOVERNMENT	\$658,100	\$659,831	\$1,731	0.3%
INTERAGENCY TRANSFER ADJUSTMENT	(\$397,322)	(\$405,814)	(\$8,492)	2.1%
<b>Total Operating Uses of Funds</b>	<b>\$4,311,694</b>	<b>\$4,431,298</b>	<b>\$119,604</b>	<b>2.8%</b>
<b>Sources of Funds (Vol 1, Appendix A, pg 189)</b>				
COUNTYWIDE GENERAL FUND	\$1,110,143	\$1,182,499	\$72,356	6.5%
UMSA GENERAL FUND	\$396,170	\$419,227	\$23,057	5.8%
PROPRIETARY AND BOND FUNDS	\$2,367,166	\$2,499,841	\$132,675	5.6%
STATE FUNDS	\$202,806	\$50,904	(\$151,902)	-74.9%
FEDERAL FUNDS	\$235,409	\$278,827	\$43,418	18.4%
<b>Total Operating Sources of Funds</b>	<b>\$4,311,694</b>	<b>\$4,431,298</b>	<b>\$119,604</b>	<b>2.8%</b>
<b>Capital Budget</b>				
<b>Uses of Funds (2013 Vol 3, Pages 409 -410)</b>				
<b>Uses of Funds (2014 , Vol 1, Pages 209-210)</b>				
PUBLIC SAFETY	\$109,979	\$117,870	\$7,891	7.2%
TRANSPORTATION	\$799,085	\$937,527	\$138,442	17.3%
RECREATION AND CULTURE	\$159,640	\$177,112	\$17,472	10.9%
NEIGHBORHOOD & INFRASTRUCTURE	\$320,453	\$390,973	\$70,520	22.0%
HEALTH AND HUMAN SERVICES	\$107,159	\$165,125	\$57,966	54.1%
ECONOMIC DEVELOPMENT	\$66,456	\$62,503	(\$3,953)	-5.9%
GENERAL GOVERNMENT	\$71,608	\$75,508	\$3,900	5.4%
<b>Total Capital Uses of Funds</b>	<b>\$1,634,380</b>	<b>\$1,926,618</b>	<b>\$292,238</b>	<b>17.9%</b>
<b>Sources of Funds (2013 Vol 3, Pages 411-413)</b>				
<b>Sources of Funds (2014, Vol 1, Pages 206-208)</b>				
FEDERAL GOVT - FTA GRANTS	\$87,385	\$26,282	(\$61,103)	-69.9%
FEDERAL GOVT - ALL OTHER	\$55,925	\$92,571	\$36,646	65.5%
NON-COUNTY SOURCES	\$513	\$1,193	\$680	132.6%
STATE OF FLORIDA	\$128,368	\$159,200	\$30,832	24.0%
IMPACT FEES/EXACTIONS	\$25,544	\$50,386	\$24,842	97.3%
PROPRIETARY OPERATIONS	\$86,872	\$139,272	\$52,400	60.3%
COUNTY BONDS/DEBT - PTP BONDS	\$185,318	\$164,099	(\$21,219)	-11.5%
COUNTY BONDS/DEBT - BBC/GOB BONDS	\$220,665	\$352,768	\$132,103	59.9%
SEAPORT BONDS/DEBT	\$132,623	\$284,808	\$152,185	114.8%
COUNTY BONDS/DEBT FINANCING- ALL OTHER	\$171,663	\$112,074	(\$59,589)	-34.7%
CAPITAL OUTLAY RESERVE	\$51,127	\$47,588	(\$3,539)	-6.9%
OTHER COUNTY SOURCES	\$56,471	\$42,159	(\$14,312)	-25.3%
<b>Total Capital Sources of Funds</b>	<b>\$1,202,474</b>	<b>\$1,472,400</b>	<b>\$269,926</b>	<b>22.4%</b>

Source: Information from the original FY 2013-14 Proposed Budget and prior to TRIM millage set by the Board of County Commissioners 07-16-2013

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

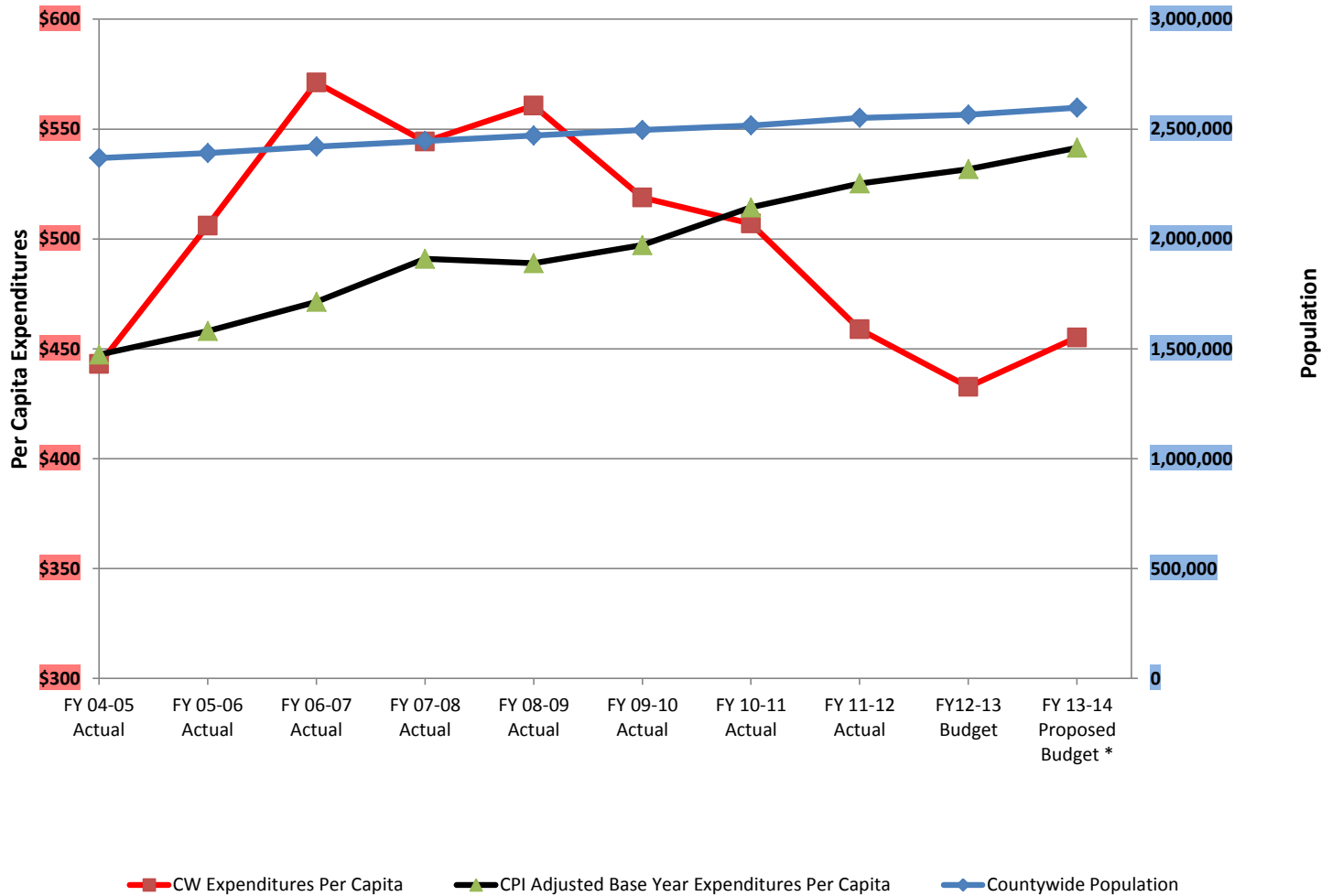


Sources: U.S. Department of Commerce, Bureau of Economic Analysis Data; University of Florida, Bureau of Economic and Business Research; CW Expenditures: Budget Books (FY 2004-05 through FY 2013-14), Operating Expenditures by Revenue Source

Fiscal Year	General Fund Expenditures Per Capita	Personal Income Per Capita	General Fund Expenditures	County Population
FY 04-05 Actual	607.58	\$32,429	\$1,438,991,000	2,368,380
FY 05-06 Actual	684.27	\$34,301	\$1,636,337,000	2,391,349
FY 06-07 Actual	769.38	\$34,371	\$1,862,184,000	2,420,368
FY 07-08 Actual	746.47	\$33,875	\$1,825,649,000	2,445,707
FY 08-09 Actual	755.58	\$32,425	\$1,867,084,000	2,471,064
FY 09-10 Actual	693.89	\$32,707	\$1,732,258,000	2,496,435
FY 10-11 Actual	671.02	\$32,849	\$1,688,625,000	2,516,515
FY 11-12 Actual *	614.68	\$33,404	\$1,568,199,000	2,551,255
FY12-13 Budget *	587.10	\$34,309	\$1,506,313,000	2,565,685
FY 13-14 Proposed Budget *	616.56	\$35,603	\$1,601,726,000	2,597,827

\* 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 13-14 General Fund expenditures from FY 2013-14 Proposed Budget, Vol 1, p 189

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

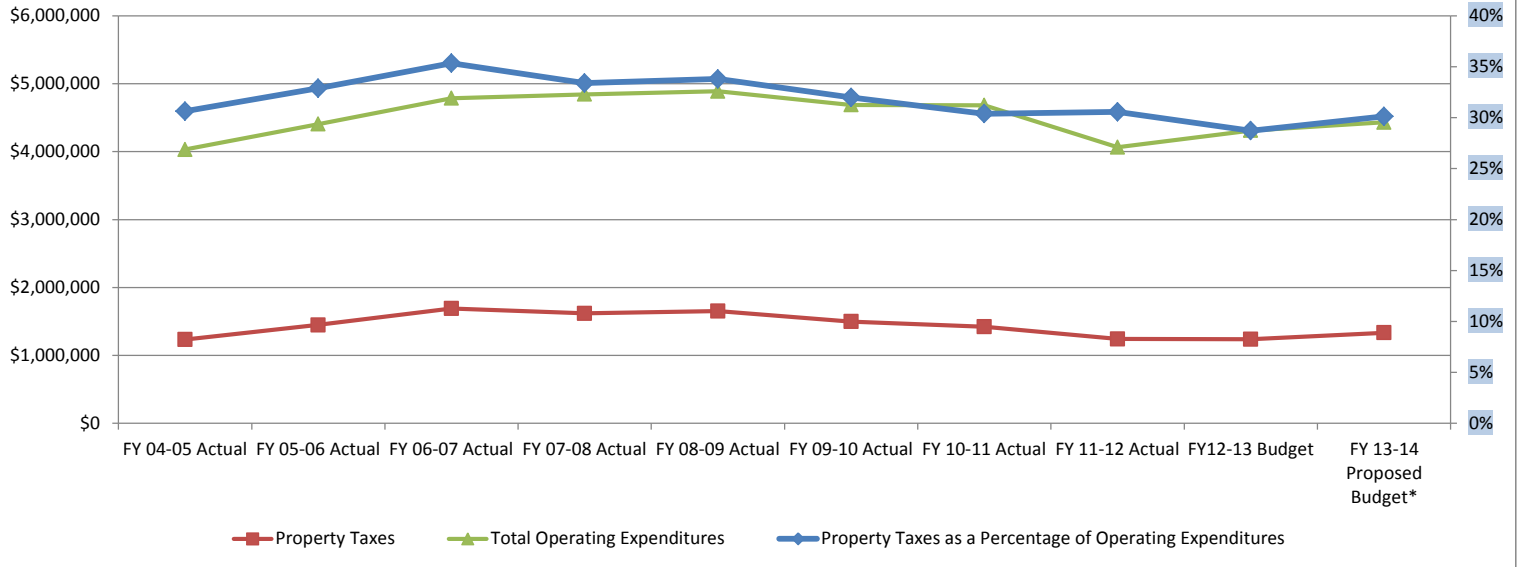


Sources:  
 CW Expenditures: Budget Books (FY 2004-05 through FY 2013-14), Operating Expenditures by Revenue Source;  
 Population: Miami-Dade County, Regulatory and Economic Resources, Planning Research Section; University of Florida, Bureau of Economic and Business Research; Inflation data: U.S. Bureau 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 FY03-04)
FY 04-05 Actual	2,368,380	\$1,049,284,000	1,049,284,000	\$443.04	\$447.37	0.0%
FY 05-06 Actual	2,391,349	\$1,209,986,000	1,084,959,656	\$505.98	\$458.10	3.40%
FY 06-07 Actual	2,420,368	\$1,382,354,000	1,116,543,104	\$571.13	\$471.44	6.41%
FY 07-08 Actual	2,445,707	\$1,331,213,000	1,162,816,529	\$544.31	\$490.98	10.82%
FY 08-09 Actual	2,471,064	\$1,385,381,000	1,158,199,679	\$560.64	\$489.03	10.38%
FY 09-10 Actual	2,496,435	\$1,295,268,000	1,177,611,433	\$518.85	\$497.22	12.23%
FY 10-11 Actual	2,516,515	\$1,275,820,000	1,218,218,724	\$506.98	\$514.37	16.10%
FY 11-12 Actual	2,551,255	\$1,170,682,000	1,244,031,110	\$458.87	\$525.27	18.56%
FY 12-13 Budget	2,565,685	\$1,110,143,000	1,259,455,585	\$432.69	\$531.78	20.03%
FY 13-14 Proposed Budget *	2,597,827	\$1,182,499,000	1,282,539,833	\$455.19	\$541.53	22.23%

\* Population estimate from University of Florida, Bureau of Economic and Business Research. CW Expenditures from the Proposed Budget, Vol 1, p 189

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



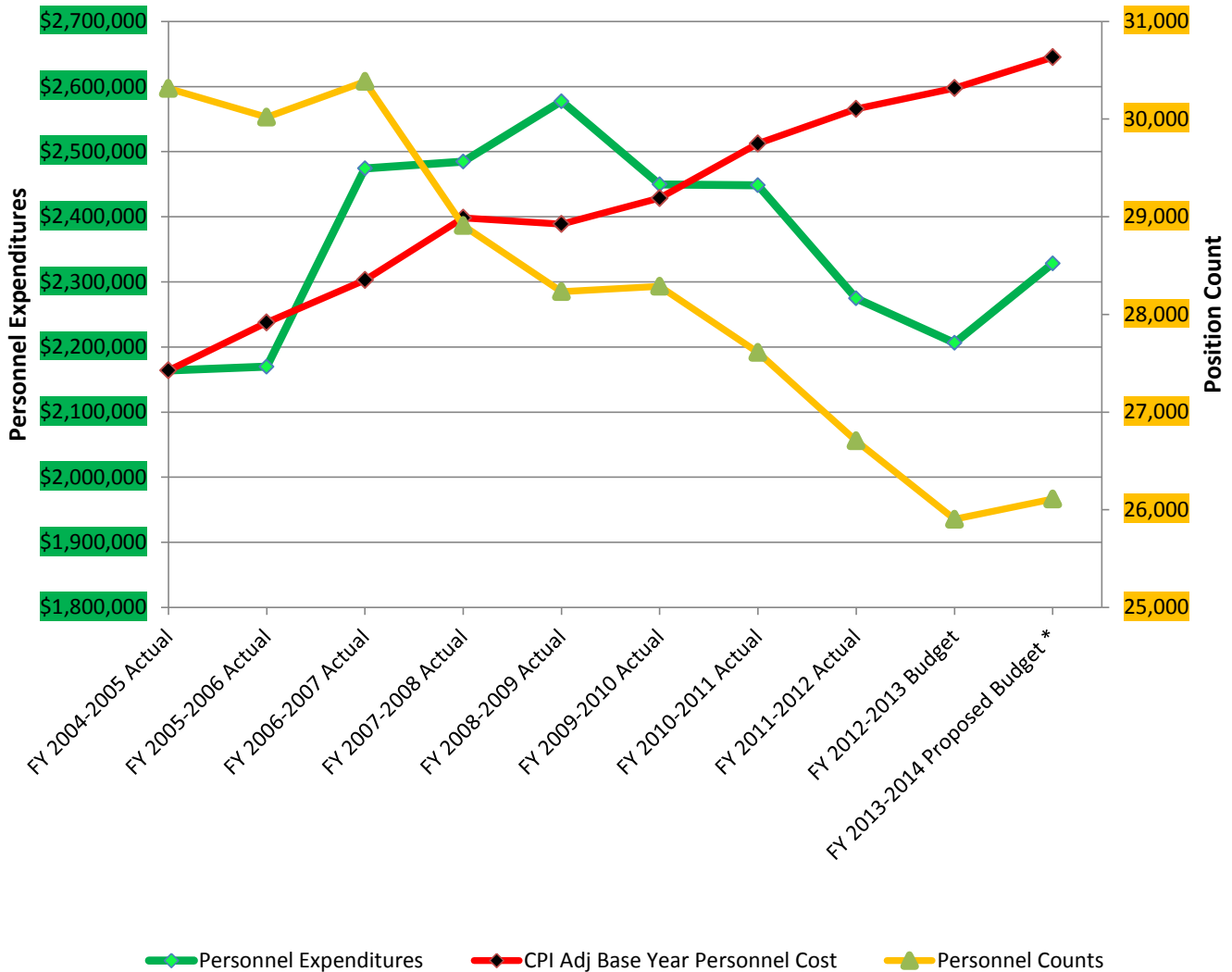
Sources: Appendix G - Adopted Budget FY 04-05, FY 05-06, FY 06-07, FY 07-08; Appendix A - Adopted Budget FY 08-09, FY 09-10, FY 10-11; Operating Revenues Table, Proposed Budget FY 13-14; Appendix B - Expenditures by Category of Spending

Note: All property taxes and all operating expenses are taken into consideration; each taxing jurisdiction portion of property taxes varies.

Fiscal Year	Property Taxes	Total Operating Expenditures	Property Taxes as a Percentage of Operating Expenditures
FY 04-05 Actual	\$1,235,250	\$4,031,463	31%
FY 05-06 Actual	\$1,448,979	\$4,406,391	33%
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	\$4,683,758	30%
FY 11-12 Actual	\$1,242,485	\$4,064,843	31%
FY12-13 Budget	\$1,238,673	\$4,311,694	29%
FY 13-14 Proposed Budget*	\$1,335,300	\$4,431,298	30%

\* Expenditures from the Proposed Budget, Vol 1, p 189

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



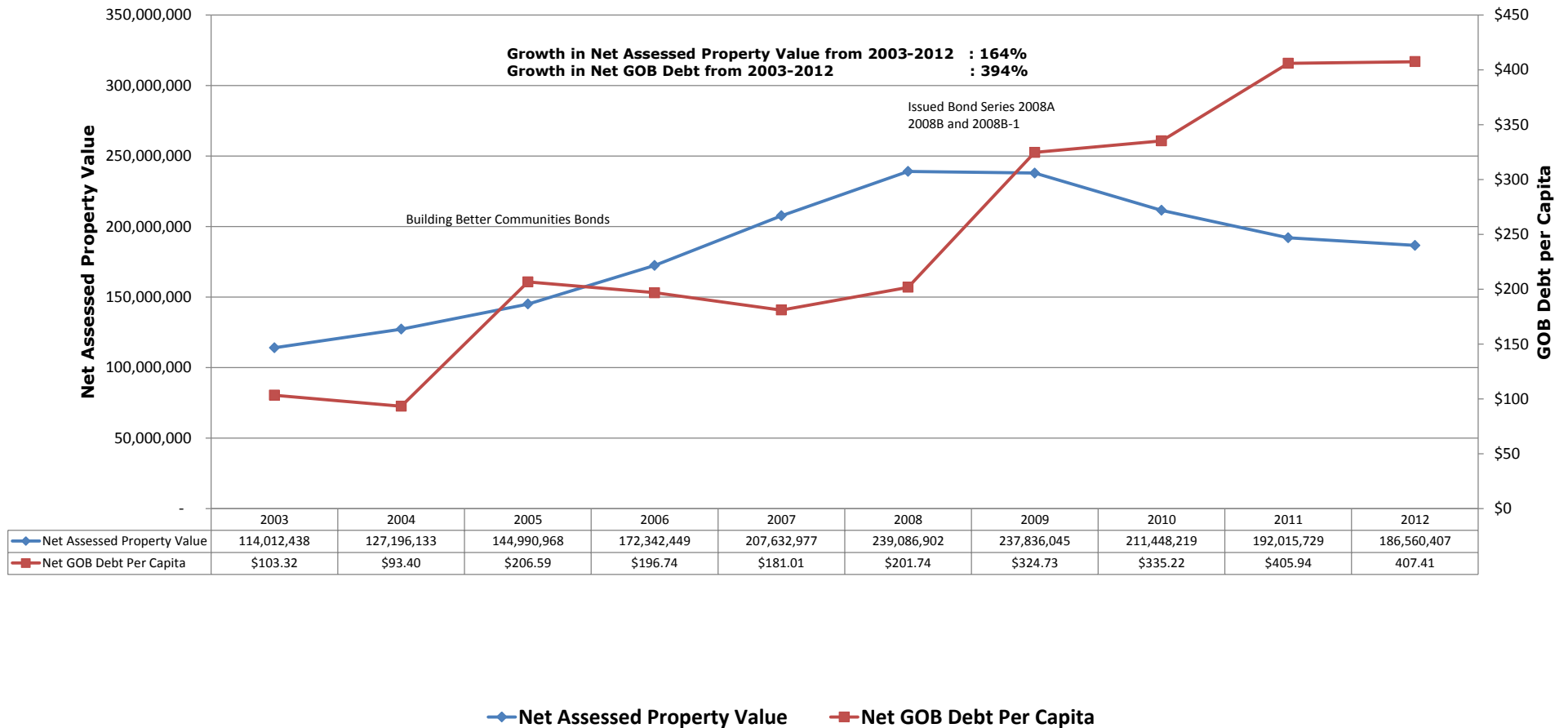
**Sources:**

Position Count/ Personnel Cost: Budget Books FY 05-06 through FY 13-14, 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 2004-2005 Actual	\$2,163,922	\$2,163,922	30,314	0.00%
FY 2005-2006 Actual	\$2,169,772	\$2,237,495	30,020	3.40%
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	\$2,448,173	\$2,512,313	27,612	16.10%
FY 2011-2012 Actual	\$2,274,480	\$2,565,546	26,706	18.56%
FY 2012-2013 Budget	\$2,206,398	\$2,597,356	25,903	20.03%
FY 2013-2014 Proposed Budget *	\$2,328,010	\$2,644,962	26,109	22.23%

\* Personnel expenditures and personnel counts from the Proposed Budget, Vol 1, p 205; personnel expenditures are correlated to the results of bargaining agreements. Overall personnel expenditures also include retirement contributions to the Florida Retirement System.

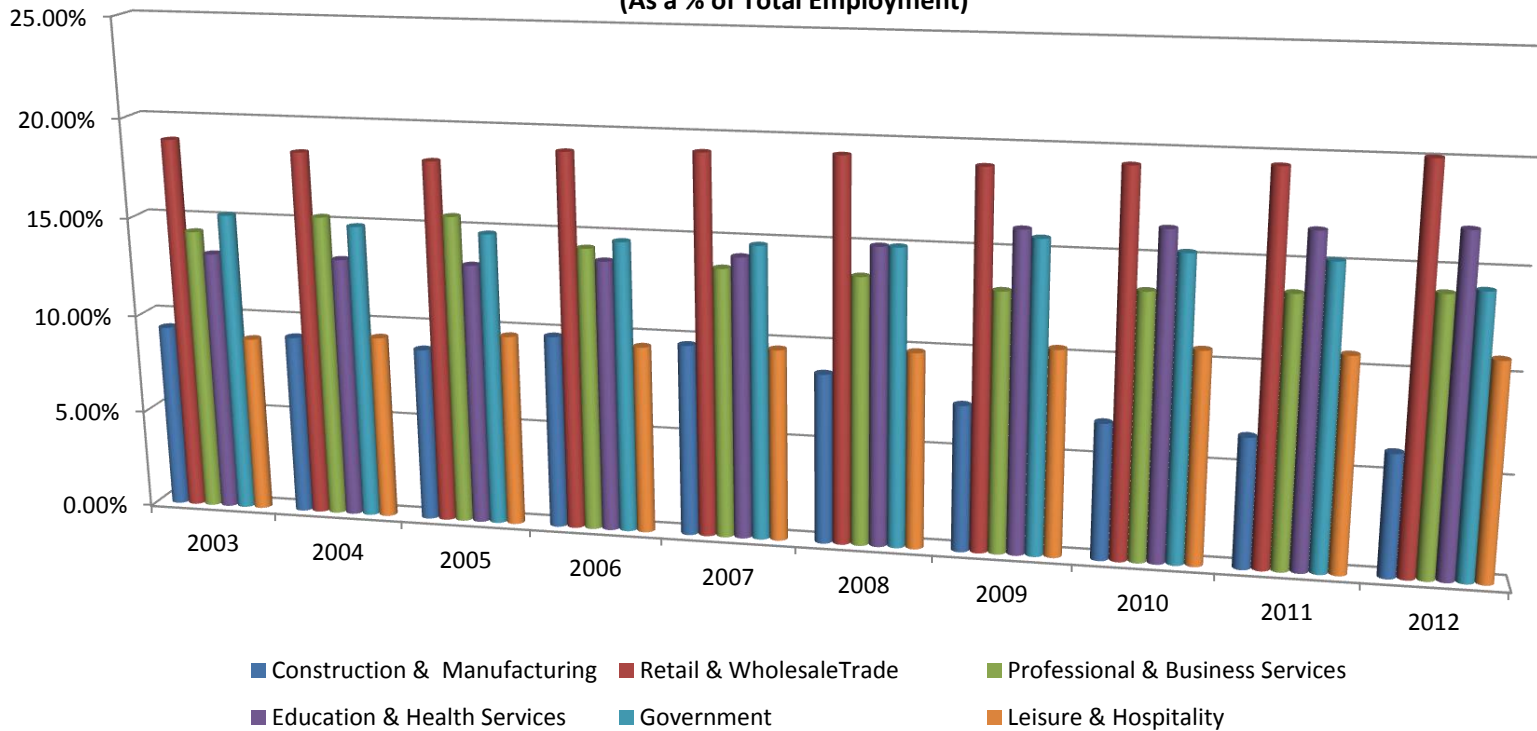
**Attachment 12**  
**Net Assessed Property Values ('000's) & General Obligation Bond Governmental Activities Debt Per Capita**



SOURCE: Miami-Dade County Finance Department, <http://www.miamidade.gov/finance/bondholder-annual-reports.asp>

Note: Figures are estimated based on the First Certified Tax Roll

**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
2003	9.30%	18.90%	14.30%	13.20%	8.90%	15.20%
2004	9.10%	18.50%	15.30%	13.20%	9.30%	14.90%
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%