



**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 22, 2014

**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 FY2014-15 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  
Mary Cagle, Inspector General  
Jennifer Moon, Director, Office of Management & Budget  
Christopher Agrippa, Division Chief, Clerk of the Board

## Committee of the Whole – August 25, 2014

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Miami-Dade Board of County Commissioners

The report includes preliminary observations and information for the Miami-Dade County FY2014-15 Proposed Budget.

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## **I. FY 2014-15 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 FY2013-14 (May 7, 2014). In this conference, various estimates were discussed and adjusted accordingly. OCA has prepared a historical General Fund Revenue Summary from FY2011-12 through Proposed FY2014-15 with a comparison between the FY2013-14 Adopted Budget and the FY2014-15 Proposed Budget (Attachment 1). Overall, the General Fund will be \$2.914 million or 0.2% more in FY2014-15 than in the FY2013-14 adopted, indicating an increase in this particular revenue stream.

General Fund revenue is allocated to designated departments and to non-departmental expenditures. In the FY2014-15 Proposed Budget, the departments are allocated \$1.447 billion and non-departmental expenditures are allocated \$134.698 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 \$134.698 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 \$6.840 million. Additionally, non-departmental expenditures allocation includes \$2.205 million for Save Our Seniors Homeowners relief fund.

### **Cash Carryover**

The Proposed Budget for FY2014-15 allocates \$28.360 million as General Fund carryover under Countywide/Unincorporated Municipal Service Area General Fund Revenue. In comparison, the FY2013-14 proposed carryover was \$91.963 million. The year-end FY2012-13 actual General Fund carryover was \$74.376 million which is \$21.087 million less than the FY2013-14 Adopted carryover of \$95.463 million. This shortfall is offset by the carryover for the Board of County Commissioners (BCC) of \$2.814 million leaving a remaining shortfall of \$18.273 million contingent on the approval by the Board of County Commissioners (BCC) for Administration to use these funds. (Attachment 2)

## **Administrative Reimbursement**

Administrative reimbursement is an additional source of revenue to the General Fund. The 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 3.45% (volume 1, page 66, FY2014-15 Proposed Budget). The administrative reimbursement amount charged to the proprietary departments totals \$55.004 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 FY2011-12, FY 2012-13 and FY2013-14 was 2.35%, 2.42% and 3.3% respectively.

**ATTACHMENT 1**  
**GENERAL FUND REVENUE SOURCES**  
(in thousands)

REVENUE SOURCES	Adopted Budget 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	\$\$\$ Variance b/w Adopted FY13-14 and Proposed 2014-15	%%% Variance b/w Adopted FY13-14 and Proposed 2014-15
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**TAXES**

General Property Tax Roll	957,913	951,570	982,347	1,040,491	58,144	5.6%
Utility Tax	71,605	77,970	73,328	78,384	5,056	6.5%
Communications Services Tax	41,760	39,117	39,860	39,730	-130	-0.3%
Franchise Fees (FPL)	35,352	38,755	35,455	27,900	-7,555	-27.1%
Local Option Gas Tax (Local Option Six Cents)	39,944	40,832	39,572	39,461	-111	-0.3%
Ninth Cent Gas Tax (Local Option)	10,230	10,432	10,075	10,071	-4	0.0%
<b>Sub-Total</b>	<b>1,156,804</b>	<b>1,158,676</b>	<b>1,180,637</b>	<b>1,236,037</b>	<b>55,400</b>	<b>4.5%</b>

<b>BUSINESS TAXES</b>	6,500	6,500	6,400	6,400	0	0.0%
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**INTERGOVERNMENTAL REVENUES**

Local Gov't Half-Cent Sales Tax (State Sales)	120,458	102,265	140,395	140,042	-353	-0.3%
State Revenue Sharing	77,253	70,038	80,237	84,123	3,886	4.6%
Gasoline and Motor Fuels Tax	11,946	11,603	11,467	11,488	21	0.2%
Alcoholic Beverage License	946	946	1030	1016	-14	-1.4%
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%
<b>Sub-Total</b>	<b>212,067</b>	<b>186,316</b>	<b>234,593</b>	<b>238,133</b>	<b>3,540</b>	<b>1.5%</b>

**CHARGES FOR SERVICES**

Sheriff and Police Fees	4,339	4,667	4,464	9,239	4,775	51.7%
Other	500	500	500	500	0	0.0%
<b>Sub-Total</b>	<b>4,839</b>	<b>5,167</b>	<b>4,964</b>	<b>9,739</b>	<b>4,775</b>	<b>49.0%</b>

<b>INTEREST INCOME</b>	3088	1457	1264	1246	-18	-1.4%
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**OTHER**

Administrative Reimbursement	42,713	54,986	48,191	55,004	6,813	12.4%
Miscellaneous	5,898	7,622	6,203	5,996	-207	-3.5%
<b>Sub-Total</b>	<b>48,611</b>	<b>62,608</b>	<b>54,394</b>	<b>61,000</b>	<b>6,606</b>	<b>10.8%</b>

**TRANSFERS**

Water Utility Transfer	25,000	0	0	0	0	0.0%
User Access Program Revenues	0	3,500	1,500	1,214	-286	-23.6%
<b>Sub-Total</b>	<b>25,000</b>	<b>3,500</b>	<b>1,500</b>	<b>1,214</b>	<b>-286</b>	<b>-23.6%</b>

<b>CASH CARRYOVER</b>	111,290	82,089	95,463	28,360	-67,103	-236.6%
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<b>TOTAL</b>	<b>1,568,199</b>	<b>1,506,313</b>	<b>1,579,215</b>	<b>1,582,129</b>	2,914	0.2%
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Source: Adopted/Proposed Budget Books

**ATTACHMENT 2**  
**GENERAL FUND CASH CARRYOVER**

(Dollars in thousands)

<b>FY 2013-14</b>
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GF Budgeted Carryover (October 1, 2013)

95,463

Actual Carryover from FY2012-13

74,376

Carryover Shortfall

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(21,087)

Uses of Unallocated Carryover

BCC Carryover

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2,814

Total FY2013-14 Carryover Shortfall

**(18,273)**

ATTACHMENT 3  
**GENERAL FUND REVENUES**  
**ADMINISTRATIVE REIMBURSEMENT**

DEPARTMENT	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Adopted FY 13-14	Proposed FY 14-15
CULTURAL AFFAIRS/ART IN PUBLIC PLACES	11,000	20,000	28,000	23,000	23,000	23,000	23,000	293,000
AVIATION	7,847,238	8,183,711	7,563,207	8,726,345	6,519,763	3,163,272	1,713,520	2,476,000
AVIATION- OIG/FAA AUDIT REIMB	-2,257,004	-2,257,004	-2,257,004	-2,257,004	-1,450,752	-1,450,752		
FIRE RESCUE	9,164,000	11,188,000	14,549,000	10,000,000	10,000,000	4,739,000	8,362,100	9,770,000
HOMELESS TRUST	55,000	56,000	78,000	49,000	56,000	56,000	56,000	60,000
HOUSING FINANCE AUTHORITY	0	0	-122,000	57,000	0	0		
ISD / CAPITAL IMPROVEMENT	0	0	0	112,000	0	0		
ISD / PROCUREMENT	327,000	346,000	578,000	318,000	0	0		
<b>INTERNAL SERVICES</b>	0	0	0	0	503,800	281,700	281,700	328,000
LIBRARY	2,462,000	2,861,000	3,992,000	2,192,000	1,753,000	2,808,000	2,808,000	1,568,000
PARKS, RECREATION AND OPEN SPACES								
PHCD / PUBLIC HOUSING AGENCY	0	0	0	2,176,000	1,768,000	1,838,000	1,838,000	2,386,000
PORT OF MIAMI	1,900,000	2,000,000	3,070,000	2,192,000	2,500,000	2,280,000	2,280,000	2,500,000
PWWM / RICKENBACKER CSWY	280,000	256,000	286,000	156,000	0	0		
PWWM / ENGINEER SVCS	400,000	392,000	493,000	357,000	0	0		
PWWM / SPEC TAX DISTRICT	270,000	77,000	527,239	61,000	0	0		
PWWM / DORM	205,000	507,000	707,000	663,000	0	0		
PWWM / SOLID WASTE MGT	4,788,000	4,701,000	7,380,000	4,717,000	0	0		
<b>PWWM / PUBLIC WORKS AND WASTE MANAGEMENT</b>	0	0	0	0	5,139,000	10,193,000	10,193,000	10,055,000
RER / DERM	1,820,000	1,668,000	2,408,000	1,425,000	1,301,000	0		
RER / BLDG & NEIGHBORHOOD COMPLIANCE	1,224,000	747,000	1,048,000	928,000	900,000	0		
RER / BLDG CODE COMPLIANCE	395,000	406,000	534,000	0	0	0		
RER / CONSUMER SVC.	181,000	239,000	469,000	262,000	208,000	0		
RER / IMPACT FEE- PZ	93,000	0	0	0	0	0		
RER / PLANNING & ZONING	370,000	325,000	453,000	171,000	199,000	0		
<b>RER/REGULATORY AND ECONOMIC RESOURCES</b>	0	0	0	0	0	4,954,000	4,954,000	3,961,000
TOURISM	907,536	372,495	93,977	517,000	362,725	406,621	406,621	610,000
VIZCAYA MUSEUM AND GARDENS	0	0	0	0	0	140,000	140,000	
WATER AND SEWER	14,984,000	14,380,000	24,585,000	21,578,000	12,346,000	20,359,000	20,359,000	20,997,000
<b>Total</b>	<b>45,426,770</b>	<b>46,468,202</b>	<b>66,463,419</b>	<b>54,423,341</b>	<b>42,128,536</b>	<b>49,790,841</b>	<b>53,414,941</b>	<b>55,004,000</b>

## **II. EMERGENCY CONTINGENCY RESERVE**

The FY2014-15 Proposed Budget Countywide Emergency Contingency Reserve is \$43.067 million, and is expected to grow by earned interest through the end of FY 2014-15. According to the FY2014-15 Proposed Budget (Volume 1, pg. 71), the Countywide Emergency Contingency Reserve is 4.18% 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. 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 74) includes the appropriate allocations to bring the Countywide Emergency Contingency Reserve back to the FY2008-09 levels by FY2016-17.

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

	Adopted FY09/10			Adopted FY10/11			Adopted FY11/12		
	Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total
<b>REVENUE</b>									
Carryover	70,000	3,137	73,137	33,772	0	33,772	51,392	0	51,392
Transfer from Countywide General Fund	0	0	0	0	0	0	0	0	0
Transfer from Various Departments	17,350	0	17,350	18,818	0	18,818	0	0	0
Interest Earnings	1,750	79	1,829	500	0	500	500	0	500
<b>Subtotal</b>	<b>89,100</b>	<b>3,216</b>	<b>92,316</b>	<b>53,090</b>	<b>0</b>	<b>53,090</b>	<b>51,892</b>	<b>0</b>	<b>51,892</b>

**TRANSFER OUT**

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

<b>Total</b>	<b>33,771</b>	<b>0</b>	<b>33,771</b>	<b>53,090</b>	<b>0</b>	<b>53,090</b>	<b>51,892</b>	<b>0</b>	<b>51,892</b>
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	Actual FY09/10			Actual FY10/11			Actual FY11/12		
	Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total
<b>FUND BALANCE</b>	<b>32,074</b>	<b>0</b>	<b>32,074</b>	<b>51,685</b>	<b>0</b>	<b>51,685</b>	<b>51,810</b>	<b>0</b>	<b>51,810</b>

	Adopted FY12/13			Projected FY13/14			Proposed FY14/15		
	Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total

**REVENUE**

Carryover	51,892	0	51,892	42,992	0	42,992	43,067	0	43,067
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>52,392</b>	<b>0</b>	<b>52,392</b>	<b>42,992</b>	<b>0</b>	<b>42,992</b>	<b>43,067</b>	<b>0</b>	<b>43,067</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>52,392</b>	<b>0</b>	<b>52,392</b>	<b>42,992</b>	<b>0</b>	<b>42,992</b>	<b>43,067</b>	<b>0</b>	<b>43,067</b>
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	Actual FY12/13			Projected FY13/14			Proposed FY14/15		
	Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total
<b>FUND BALANCE</b>	<b>42,921</b>	<b>0</b>	<b>42,921</b>	<b>42,992</b>	<b>0</b>	<b>42,992</b>	<b>43,067</b>	<b>0</b>	<b>43,067</b>

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(\*) Source - As per proposed FY14/15 Budget  
Adopted - As per Adopted Book  
Fund Balance - As per FAMIS fiscal month 14

### **III. FY 2013-14 CURRENT WAGE DISTRIBUTION BY BARGAINING UNIT**

The FY2013-14 Wage Distribution (Attachment 5) provides the current wage scale for full-time employees (with the exception of employees from the Office of the Clerk) by bargaining unit. Although the Clerk of Courts has 1,260 full-time employees in the County's payroll system, only 174 are funded by the County in the FY2014-15 proposed budget.

The attached analysis is intended to give a snapshot of the wage distribution according to the payroll records of August 3, 2014 from the Employee Data Warehouse. It does not represent the employee count from the Proposed Budget, which includes 24,963 budgeted full time positions; however, this analysis uses a current year payroll of 23,618 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, it captures a fair estimate of the distribution of wages. Also included (Attachment 6) is a matrix of the 23,618 employees by department and bargaining unit, and a comparison to the proposed budget by department.

**Attachment 5**  
**FY 2013-14 WAGE DISTRIBUTION BY BARGAINING UNIT**  
**Full Time County Employees as of 8/03/14**  
(Does not include Office of the Clerk)

BARGAINING UNIT DESCRIPTION	RANGE	BASE SALARY		ADJUSTED SALARY	
		Employee Count	Base Salary	Employee Count	Adjusted Salary
AFSCME LOCAL 121 - WASD	<=\$50,000	924	36,895,435	865	34,409,764
	\$50,001 - \$100,000	687	43,371,438	746	49,139,077
	\$100,001 - \$150,000	-	-	-	-
	<b>Total</b>	<b>1,611</b>	<b>80,266,873</b>	<b>1,611</b>	<b>83,548,841</b>
IAFF LOCAL 1403 - Fire	<=\$50,000	65	3,035,837	4	153,531
	\$50,001 - \$100,000	1,759	122,557,955	1,413	119,224,869
	\$100,001 - \$150,000	70	7,414,684	466	53,787,115
	\$150,000 - \$200,000	-	-	11	1,721,559
	<b>Total</b>	<b>1,894</b>	<b>133,008,476</b>	<b>1,894</b>	<b>174,887,074</b>
TWU LOCAL 291 - Transit	<=\$50,000	1,804	81,833,046	1,801	81,692,340
	\$50,001 - \$100,000	537	34,262,904	540	34,535,316
	<b>Total</b>	<b>2,341</b>	<b>116,095,950</b>	<b>2,341</b>	<b>116,227,656</b>
PBA - RANK AND FILE UNIT	<=\$50,000	951	41,085,425	270	11,547,227
	\$50,001 - \$100,000	3,869	262,464,015	4,376	327,995,844
	\$100,001 - \$150,000	1	110,969	175	18,421,397
	<b>Total</b>	<b>4,821</b>	<b>303,660,409</b>	<b>4,821</b>	<b>357,964,468</b>
PBA - SUPERVISORY UNIT	\$50,001 - \$100,000	167	15,658,441	7	629,751
	\$100,001 - \$150,000	71	7,615,488	231	26,946,096
	\$150,000 - \$200,000	-	-	-	-
	<b>Total</b>	<b>238</b>	<b>23,273,928</b>	<b>238</b>	<b>27,575,847</b>
AFSCME LOCAL 3292 -SOLID WASTE	<=\$50,000	533	22,154,811	533	22,154,811
	\$50,001 - \$100,000	83	4,440,565	83	4,440,565
	<b>Total</b>	<b>616</b>	<b>26,595,377</b>	<b>616</b>	<b>26,595,377</b>
AFSCME LOCAL 1542 - AVIATION	<=\$50,000	505	20,861,330	423	17,409,683
	\$50,001 - \$100,000	365	22,417,905	447	27,665,491
	\$100,001 - \$150,000	2	214,848	2	214,848
	<b>Total</b>	<b>872</b>	<b>43,494,082</b>	<b>872</b>	<b>45,290,021</b>
AFSCME LOCAL 199 -GENERAL	<=\$50,000	3,243	124,301,200	3,153	120,825,527
	\$50,001 - \$100,000	1,609	101,476,554	1,697	108,639,259
	\$100,001 - \$150,000	25	2,655,210	27	2,864,691
	<b>Total</b>	<b>4,877</b>	<b>228,432,965</b>	<b>4,877</b>	<b>232,329,477</b>
GSAF/ OPEIU LOCAL 100-SUPERVISORY	<=\$50,000	432	18,773,385	418	18,118,482
	\$50,001 - \$100,000	1,988	145,811,722	1,985	146,642,746
	\$100,001 - \$150,000	348	38,869,162	365	40,869,229
	<b>Total</b>	<b>2,768</b>	<b>203,454,268</b>	<b>2,768</b>	<b>205,630,457</b>
GSAF/ OPEIU LOCAL 100-PROFESSIONAL	<=\$50,000	117	5,216,311	109	4,863,679
	\$50,001 - \$100,000	875	60,941,263	878	61,322,858
	\$100,001 - \$150,000	72	8,210,444	77	8,766,296
	<b>Total</b>	<b>1,064</b>	<b>74,368,018</b>	<b>1,064</b>	<b>74,952,833</b>
NON BARGAINING	<=\$50,000	512	19,487,262	509	19,450,097
	\$50,001 - \$100,000	1,218	90,839,303	1,214	90,691,945
	\$100,001 - \$150,000	644	76,149,738	651	77,103,587
	\$150,000 - \$200,000	83	14,013,301	83	14,032,244
	>\$200,001	59	14,383,048	59	14,383,048
	<b>Total</b>	<b>2,516</b>	<b>214,872,652</b>	<b>2,516</b>	<b>215,660,920</b>
<b>Grand Total</b>		<b>23,618</b>	<b>1,447,522,997</b>	<b>23,618</b>	<b>1,560,662,972</b>

Source: Employee Data Warehouse, August 3, 2014

**Attachment 6**  
**FY 2013-14 BARGAINING UNIT EMPLOYEES BY DEPARTMENT**  
**Full Time County Employees as of 8/03/2014**

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 2014-15 PROPOSED BUDGET
ANIMAL SERVICES			87		1	9		23			15	135	146
AUDIT AND MANAGEMENT SERVICES						1					36	37	37
AVIATION		872			42	155					117	1,186	1,244
BOARD OF COUNTY COMMISSIONERS								3			157	160	168
CITIZENS' INDEPENDENT TRANSPORTION TRUST											8	8	9
COMMISSION ON ETHICS & PUBLIC TRUST								6			8	14	14
COMMUNITY ACTION AND HUMAN SERVICES			203		150	54					46	453	489
COMMUNITY INFORMATION AND OUTREACH			120		3	13					25	161	148
CORRECTIONS & REHABILITATION			334		82	133		1,936	48		81	2,614	2,820
COUNTY ATTORNEY											118	118	121
CULTURAL AFFAIRS			2		4	7					32	45	55
ELECTIONS			29		5	29					27	90	94
FINANCE			154		4	81					56	295	303
FIRE RESCUE			217		11	77	1,894				72	2,271	2,365
HOMELESS TRUST			2		5	2					7	16	17
HUMAN RESOURCES			43		6	8					55	112	97
HUMAN RIGHTS & FAIR EMPLOYMENT PRACTICES												0	
INFORMATION TECHNOLOGY DEPARTMENT			270		43	276					37	626	656
INSPECTOR GENERAL											32	32	38
INTERNAL SERVICES			453		20	189					119	781	852
JUDICIAL ADMINISTRATION											266	266	279
JUVENILE SERVICES			19		59	5					15	98	99
LAW LIBRARY											3	3	6
LEGAL AID											34	34	37
LIBRARY			213		91	67					19	390	351
MANAGEMENT AND BUDGET			1		13	10					40	64	64
MEDICAL EXAMINER			28			23					27	78	83
METROPOLITAN PLANNING ORGANIZATION			2								13	15	0
MIAMI-DADE ECONOMIC ADVOCACY TRUST			3		10	4					5	22	22
OFFICE OF THE MAYOR											41	41	41
PARKS, RECREATION AND OPEN SPACES			458		43	212					113	826	853
POLICE			508		34	72		2,853	190		105	3,762	3,749
PORT OF MIAMI			175		10	80					56	321	349
PROPERTY APPRAISAL			260			30					30	320	361
PUBLIC HEALTH TRUST SUPPORT											3	3	
PUBLIC HOUSING AND COMMUNITY DEVELOPMENT			221		6	93					64	384	442
PUBLIC WORKS AND WASTE MANAGEMENT			567	616	91	153					138	1,565	1,636
REGULATORY AND ECONOMIC RESOURCES			387		173	127					178	865	936
TRANSIT			95		46	436				2,341	128	3,046	3,247
VIZCAYA MUSEUM & GARDENS			26		4	8					23	61	70
WATER AND SEWER	1,611				108	414					167	2,300	2,491
Grand Total	1,611	872	4,877	616	1,064	2,768	1,894	4,821	238	2,341	2,516	23,618	24,789

\*Does not include positions funded for the  
Office of the Clerk

Source: Employee Data Warehouse, August 3, 2014

#### IV. REFERENCE TABLES AND CHARTS

Tables and charts included in Attachment 7 through 13 are provided as reference material for upcoming discussions on the FY2014-15 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.

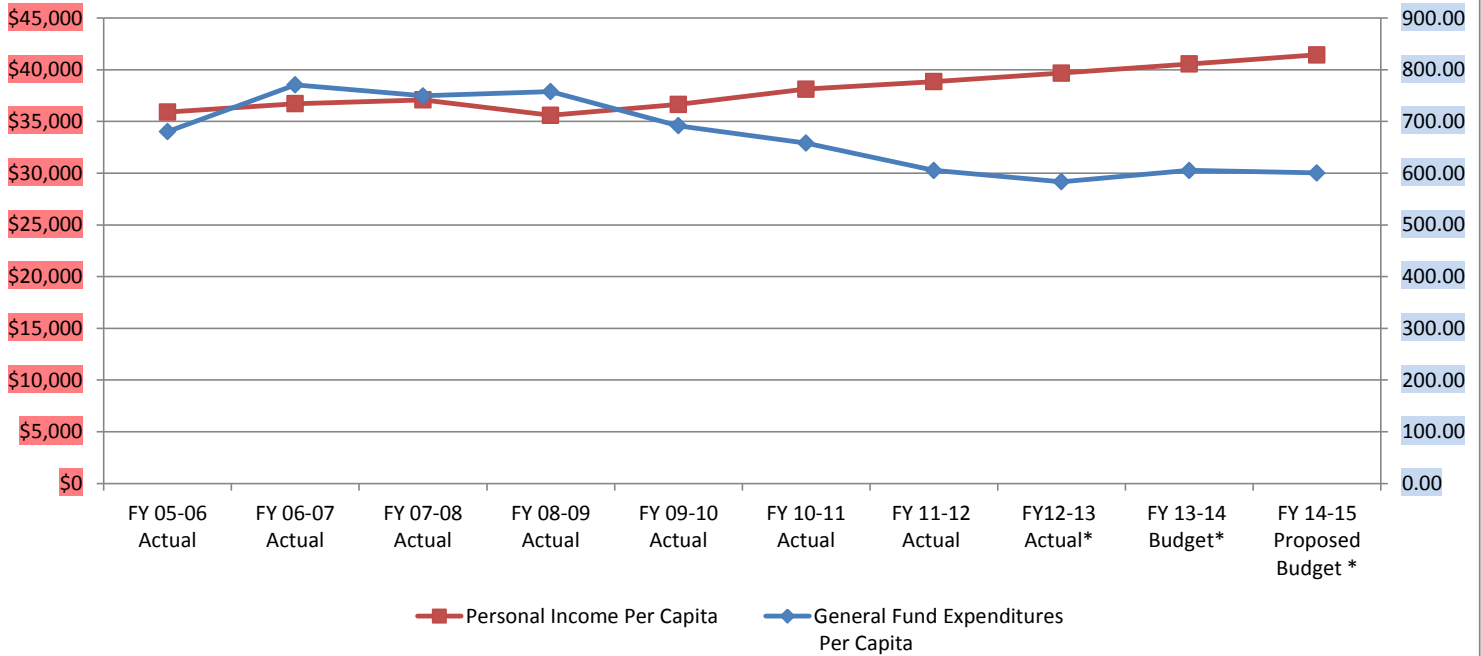
- Sources and Uses of Funds (*Attachment 7*) – compares the sources and uses of funds, showing the dollar and percentage change from FY2013-14 to the FY2014-15 Proposed Budget.
- Personal Income Per Capita and General Fund Expenditures Per Capita (*Attachment 8*) – charts ten (10) years of General Fund 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 (FY2005-06) 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 (FY2005-06) 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 2004 to 2013 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 2013-14	Proposed FY 2014-15	\$ Change	% Change
<b>Operating Budget</b>				
<b>Uses of Funds (Vol 1, Appendix A , pgs 157-163 )</b>				
POLICY FORMULATION	\$46,645	\$46,638	(\$7)	0.0%
PUBLIC SAFETY	\$1,319,863	\$1,332,169	\$12,306	0.9%
TRANSPORTATION	\$1,048,018	\$1,127,824	\$79,806	7.6%
RECREATION AND CULTURE	\$237,058	\$243,190	\$6,132	2.6%
NEIGHBORHOOD AND INFRASTRUCTURE	\$955,307	\$992,957	\$37,650	3.9%
HEALTH AND HUMAN SERVICES	\$416,954	\$428,477	\$11,523	2.8%
ECONOMIC DEVELOPMENT	\$131,144	\$126,083	(\$5,061)	-3.9%
GENERAL GOVERNMENT	\$656,303	\$651,906	(\$4,397)	-0.7%
INTERAGENCY TRANSFER ADJUSTMENT	(\$400,847)	(\$404,104)	(\$3,257)	0.8%
<b>Total Operating Uses of Funds</b>	<b>\$4,410,445</b>	<b>\$4,545,140</b>	<b>\$134,695</b>	<b>3.1%</b>
<b>Sources of Funds (Vol 1, Appendix A, pg 163)</b>				
COUNTYWIDE GENERAL FUND	\$1,161,705	\$1,181,492	\$19,787	1.7%
UMSA GENERAL FUND	\$417,510	\$400,637	(\$16,873)	-4.0%
PROPRIETARY AND BOND FUNDS	\$2,496,348	\$2,624,780	\$128,432	5.1%
STATE FUNDS	\$50,904	\$47,853	(\$3,051)	-6.0%
FEDERAL FUNDS	\$283,978	\$290,378	\$6,400	2.3%
<b>Total Operating Sources of Funds</b>	<b>\$4,410,445</b>	<b>\$4,545,140</b>	<b>\$134,695</b>	<b>3.1%</b>
<b>Capital Budget</b>				
<b>Uses of Funds (2014 Vol 1, Pages 270 -271)*</b>				
<b>Uses of Funds (2015 , Vol 1, Pages 182-183)*</b>				
PUBLIC SAFETY	\$119,257	\$93,445	(\$25,812)	-21.6%
TRANSPORTATION	\$945,027	\$708,490	(\$236,537)	-25.0%
RECREATION AND CULTURE	\$179,706	\$169,459	(\$10,247)	-5.7%
NEIGHBORHOOD & INFRASTRUCTURE	\$394,578	\$426,117	\$31,539	8.0%
HEALTH AND HUMAN SERVICES	\$165,125	\$178,076	\$12,951	7.8%
ECONOMIC DEVELOPMENT	\$62,503	\$21,051	(\$41,452)	-66.3%
GENERAL GOVERNMENT	\$77,625	\$52,105	(\$25,520)	-32.9%
<b>Total Capital Uses of Funds</b>	<b>\$1,943,821</b>	<b>\$1,648,743</b>	<b>(\$295,078)</b>	<b>-15.2%</b>
<b>Sources of Funds (2014 Vol 1, Pages 267-269)*</b>				
<b>Sources of Funds (2015, Vol 1, Pages 179-181)*</b>				
FEDERAL GOVT - FTA GRANTS	\$26,282	\$51,276	\$24,994	95.1%
FEDERAL GOVT - ALL OTHER	\$92,571	\$141,816	\$49,245	53.2%
NON-COUNTY SOURCES	\$1,193	\$2,000	\$807	67.6%
STATE OF FLORIDA	\$159,334	\$60,652	(\$98,682)	-61.9%
IMPACT FEES/EXACTIONS	\$50,306	\$65,990	\$15,684	31.2%
PROPRIETARY OPERATIONS	\$139,272	\$147,003	\$7,731	5.6%
COUNTY BONDS/DEBT - PTP BONDS	\$164,099	\$166,042	\$1,943	1.2%
COUNTY BONDS/DEBT - BBC/GOB BONDS	\$360,841	\$317,219	(\$43,622)	-12.1%
SEAPORT BONDS/DEBT	\$284,808	\$68,474	(\$216,334)	-76.0%
COUNTY BONDS/DEBT FINANCING- ALL OTHER	\$119,499	\$139,858	\$20,359	17.0%
CAPITAL OUTLAY RESERVE	\$47,433	\$53,193	\$5,760	12.1%
OTHER COUNTY SOURCES	\$42,293	\$52,159	\$9,866	23.3%
<b>Total Capital Sources of Funds</b>	<b>\$1,487,931</b>	<b>\$1,265,682</b>	<b>(\$222,249)</b>	<b>-14.9%</b>

Source: Information from the FY 2014-15 Proposed Budget.

\* Uses and Sources of Funds do not reflect prior years' revenues.

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

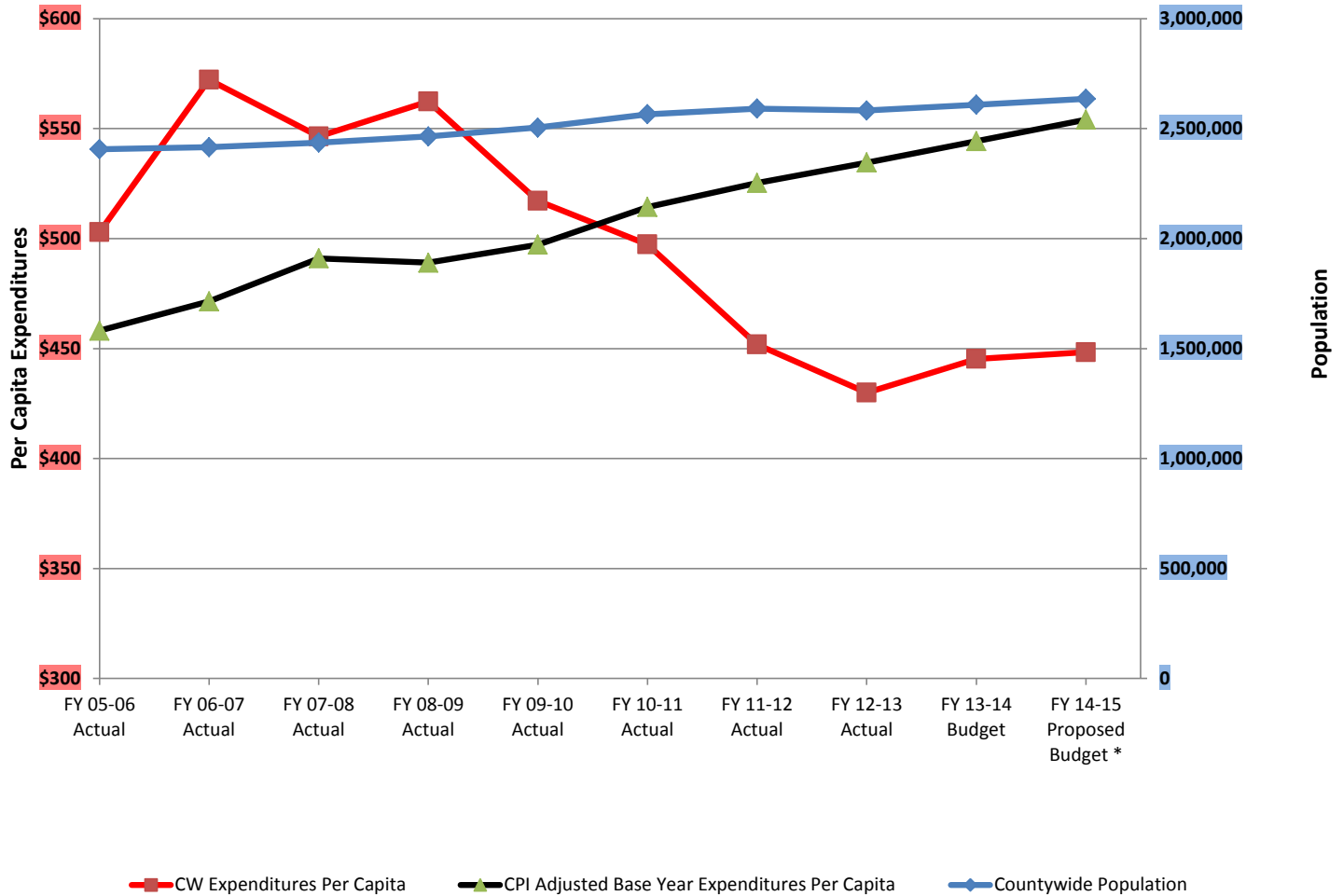


Sources: U.S. Department of Commerce, Bureau of Economic Analysis Data. CW Expenditures: Budget Books (FY 2005-06 through FY 2014-15), Operating Expenditures by Revenue Source

Fiscal Year	General Fund Expenditures Per Capita	Personal Income Per Capita	General Fund Expenditures	County Population
FY 05-06 Actual	680.13	\$35,903	\$1,636,337,000	2,405,911
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 Budget*	605.30	\$40,549	\$1,579,215,000	2,608,966
FY 14-15 Proposed Budget *	600.37	\$41,441	\$1,582,129,000	2,635,261

\* 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 14-15 General Fund expenditures from FY 2014-15 Proposed Budget, Vol 1, p 163 (Appendix A)

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



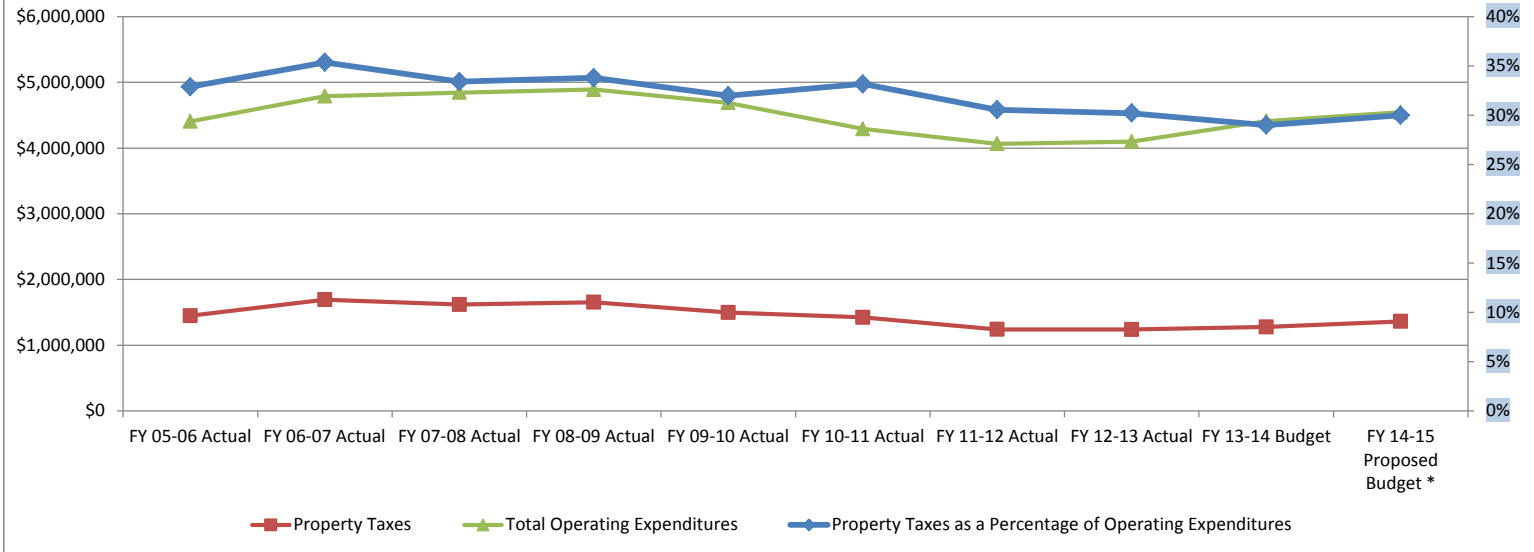
**Sources:**

CW Expenditures: Budget Books (FY 2005-06 through FY 2014-15), Operating Expenditures by Revenue Source;  
 Population: Bureau of Economic Analysis. 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 FY04-05)
FY 05-06 Actual	2,405,911	\$1,209,986,000	1,084,959,656	\$502.92	\$458.10	3.40%
FY 06-07 Actual	2,415,576	\$1,382,354,000	1,116,543,104	\$572.27	\$471.44	6.41%
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 Budget	2,608,966	\$1,161,705,000	1,289,150,322	\$445.27	\$544.32	22.86%
FY 14-15 Proposed Budget *	2,635,261	\$1,181,492,000	1,312,234,570	\$448.34	\$554.06	25.06%

\* Population estimate Bureau of Economic Analysis. CW Expenditures from the Proposed Budget, Vol 1, p 163

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



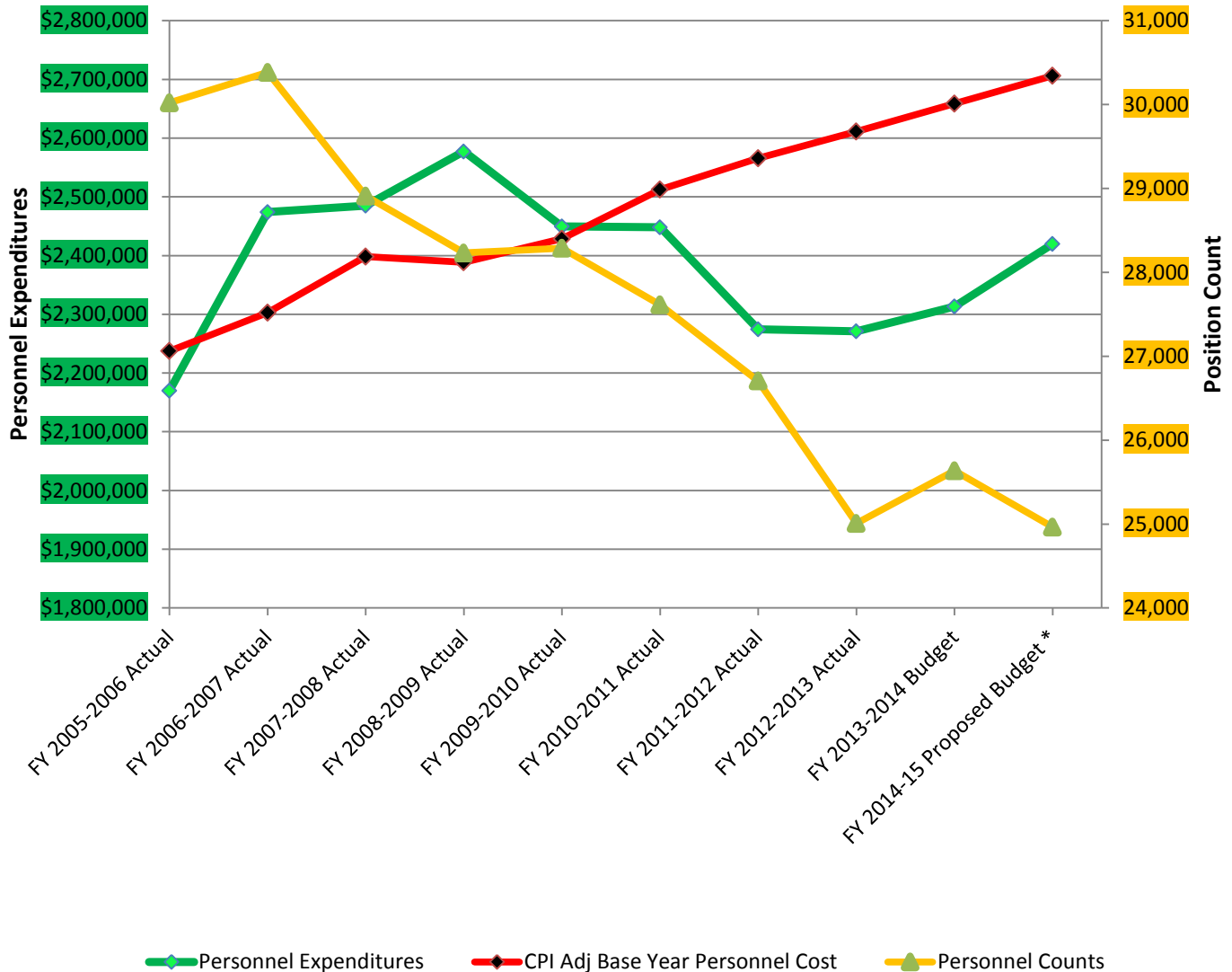
Sources: Appendix G - Adopted Budget FY 04-05, FY 05-06, FY 06-07, FY 07-08; Appendix A - Adopted Budget FY 08-09, FY 09-10, FY 10-11; Proposed Budget FY 14-15; Appendix B - Expenditures by Category of Spending

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 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	\$4,292,579	33%
FY 11-12 Actual	\$1,242,485	\$4,065,732	31%
FY 12-13 Actual	\$1,238,673	\$4,100,459	30%
FY 13-14 Budget	\$1,278,032	\$4,410,445	29%
FY 14-15 Proposed Budget *	\$1,363,193	\$4,545,140	30%

\* Expenditures from the Proposed Budget, Vol 1, p 178, Appendix B.

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



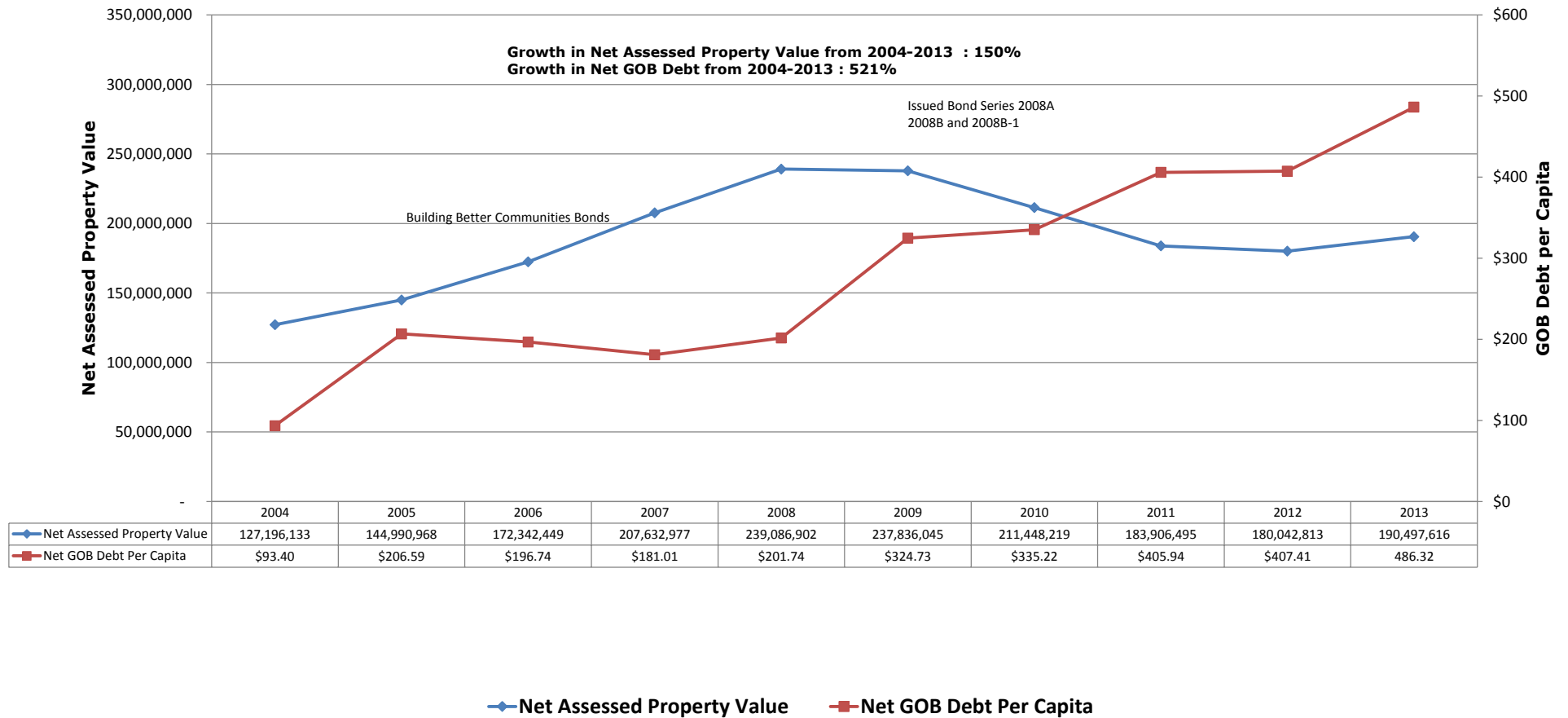
**Sources:**

Position Count/ Personnel Cost: Budget Books FY 06-07 through FY 14-15, 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 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	\$2,448,174	\$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 Budget	\$2,313,362	\$2,658,595	25,637	22.86%
FY 2014-2015 Proposed Budget *	\$2,419,622	\$2,706,201	24,963	25.06%

\* Personnel expenditures and personnel counts from the Proposed Budget, Vol 1, p 178; personnel expenditures are correlated to the results of bargaining agreements. Overall personnel expenditures also include retirement contributions to the Florida Retirement System.

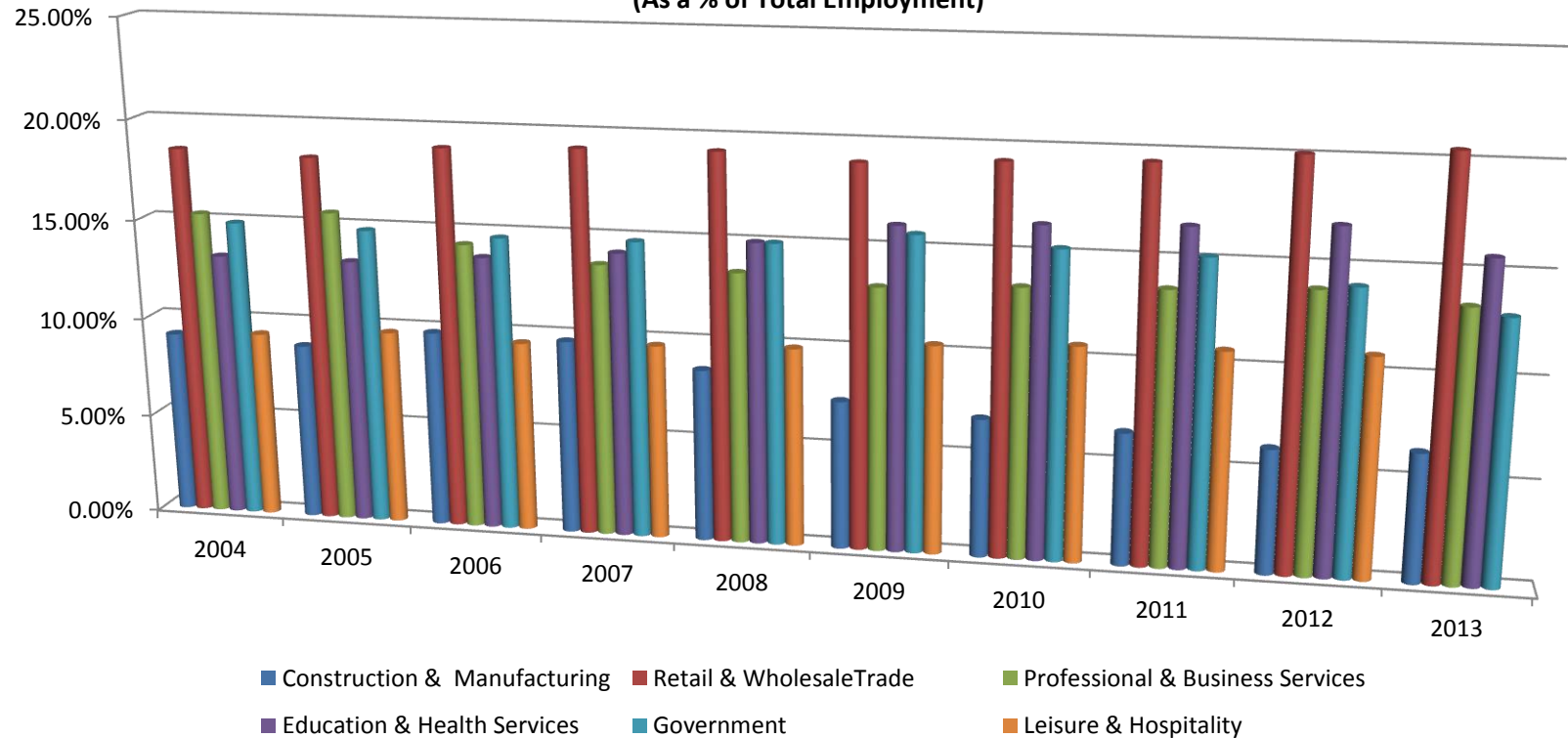
**Attachment 12**  
**Net Assessed Property Values ('000's) & General Obligation Bond Governmental Activities Debt Per Capita**



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
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%
2013	6.40%	20.50%	13.40%	15.70%	11.90%	13.00%