



**OFFICE OF THE COMMISSION AUDITOR
MIAMI-DADE BOARD OF COUNTY COMMISSIONERS**

**COMMISSION AUDITOR'S
INFORMATIONAL RESEARCH**

**FIRST BUDGET HEARING
September 14, 2021
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Commission Chambers**

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KEY BUDGET OBSERVATIONS BY DEPARTMENT

FY 2021-22 Proposed Budget Analysis By Department

This report examines Miami-Dade County's departmental budget by category for the FY 2020-21 Adopted Budget and the FY 2021-22 Proposed Budget. OCA analyzed and researched reasons for increases and decreases within selected expenditures and revenues based on the materiality of discoveries and provided findings and explanations of the differences.

This report, prepared in collaboration with the Miami Dade County departments as subject matter experts, is substantially less detailed in scope than an audit in accordance with the Generally Accepted Auditing Standards (GAAS). The OCA plans and performs the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objectives; accordingly, the OCA does not express an opinion on the data gathered by the subject matter expert(s).

ANIMAL SERVICES

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ -	\$ 155	\$ 155	0%
Carryover Total	\$ -	\$ 155	\$ 155	0%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 12,894	\$ 13,729	\$ 835	6%
Fringe Benefits	\$ 6,057	\$ 6,462	\$ 405	7%
Court Costs	\$ 15	\$ 18	\$ 3	20%
Contractual Services	\$ 2,110	\$ 1,949	\$ (161)	-8%
Other Operating	\$ 5,680	\$ 6,153	\$ 473	8%
Charges for County Services	\$ 1,650	\$ 1,873	\$ 223	14%
Grants to Outside Organization	\$ 700	\$ 1,200	\$ 500	71%
Capital	\$ 599	\$ 604	\$ 5	1%
Operating Expenditures, Total	\$ 29,705	\$ 31,988	\$ 2,283	8%
IV. Position Count				
Position Count	260	260	-	0%
Department Position Count, Total	260	260	-	0%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover:** The \$155,000 increase is primarily due to an increase in the Trust Fund for Donations to Animal Services.
- 2. Contractual Services:** The \$161,000 decrease is mainly attributed to the transfer of contracts with Humane Society and the University of Florida to Grants to Outside Organizations expense line for better administration (\$400,000).
- 3. Other Operating:** The \$473,000 increase is mainly attributed to the enhancement resulting in more cat surgeries, which was partially offset by a reduction in drug supplies due to one dose instead of two doses for the Wildlife Rabies Vaccination Efforts.
- 4. Charges for County Services:** The \$223,000 increase is mainly attributed to ITD MOU SLA Agreements.
- 5. Grants to Outside Organization:** The \$500,000 increase is attributed to the Miami Vet Foundation allocation (\$100,000).

As per the Change Memo from September 7, 2021, the addition to FY 2021-22 Proposed Budget of \$350,000 from Friends of Miami Animals grant funds to provide mobile animal wellness services to low-income County residents and four additional positions to provide this service.

AUDIT AND MANAGEMENT SERVICES

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Carryover, Total	\$ -	\$ -	\$ -	0%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 3,563	\$ 3,644	\$ 81	2%
Fringe Benefits	\$ 1,351	\$ 1,404	\$ 53	4%
Other Operating	\$ 182	\$ 159	\$ (23)	-13%
Charges for County Services	\$ 70	\$ 62	\$ (8)	-11%
Capital	\$ 15	\$ 15	\$ -	0%
Operating Expenditures, Total	\$ 5,181	\$ 5,284	\$ 103	2%
IV. Position Count				
Position Count	39	39	-	0%
Position Count, Total	39	39	-	0%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- Other Operating:** The \$23,000 decrease is mainly attributed to a reduction in anticipated expenditures for in-service training (\$10,000) and telephone regular (\$8,164).

AVIATION

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 92,826	\$ 89,129	\$ (3,697)	-4%
Carryover, Total	\$ 92,826	\$ 89,129	\$ (3,697)	-4%
II. Non-Operating Expenditures				
Reserves	\$ 89,129	\$ 87,658	\$ (1,471)	-2%
Reserves, Total	\$ 89,129	\$ 87,658	\$ (1,471)	-2%
III. Operating Expenditures				
Salary	\$ 111,658	\$ 113,034	\$ 1,376	1%
Fringe Benefits	\$ 43,970	\$ 45,642	\$ 1,672	4%
Court Costs	\$ 328	\$ 287	\$ (41)	-13%
Contractual Services	\$ 140,452	\$ 130,321	\$ (10,131)	-7%
Other Operating	\$ 126,655	\$ 122,262	\$ (4,393)	-3%
Charges for County Services	\$ 97,818	\$ 100,456	\$ 2,638	3%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ 3,405	\$ 3,637	\$ 232	7%
Operating Expenditures, Total	\$ 524,286	\$ 515,639	\$ (8,647)	-2%
IV. Position Count				
Position Count	1,432	1,456	24	2%
Position Count, Total	1,432	1,456	24	2%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover and Reserves:** The operating reserve requirement totals 17% of the annual budgeted operating expenditures and is calculated by dividing the \$87.7 million in Reserves by the \$515.6 million in Operating Expenditures. The prior year's Carryover or Cash Reserves becomes the total Carryover for the current year. As a result, the \$3.7 million decrease in the Carryover resulted from higher actual expenses during FY 2020-21, which offset the total Cash Reserves.
- 2. Salary and Fringe Benefits:** The \$3.0 million increase is mainly attributed to the salary- and fringes-related increases (\$2.6 million), and the conversion of the 24 positions from part-time to full-time (\$1.3 million), which are partially offset by 19 eliminated part-time positions (\$768,000).
- 3. Contractual Services:** The \$10.1 million decrease is mainly attributed to reductions implemented across several contractual service categories to maintain FY 2021-22 Proposed Budget in line with FY 2020-21 actual spending level, primarily impacting Janitorial services (\$5.9 million) and Elevators-Outside Maintenance (\$1.5 million).
- 4. Other Operating:** The \$4.4 million decrease is mainly attributed to the reduction within the Contingency Reserve (\$3.0 million) established to cover individual accounts' shortfall, currently budgeted in line with historical fund balance between \$12.0 to \$15.0 million; and Electrical Services resulted from realizing benefits of the Energy Savings Programs that have been implemented at MDAD (\$2.9 million).

AVIATION

The changes above are offset by the increase in expenses for management agreement companies (\$2.5 million), primarily in SP+ Transportation (\$1.5 million) and MDIA Hospitality Management, LLC on Hotel (\$940,000).

As per the Change Memo from September 7, 2021, Other Operating includes \$258,100 for the recommended Aviation Department Promotional Fund to showcase and promote Miami International Airport and its General Aviation airports.

5. **Charges for County Services:** The \$2.6 million increase is mainly attributed to the General Fund Support Charges (\$1.5 million) related to the County's repayment of \$14.5 million to MDAD, caused by the County's diversion of Aviation Department revenue (\$12.2 million) and interest (\$2.3 million) from 1995 to 2005 scheduled to be repaid from FY 2011-12 through FY 2020-21.

COMMUNICATIONS AND CUSTOMER EXPERIENCE

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Carryover Total	\$ -	\$ -	\$ -	0%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 11,612	\$ 12,001	\$ 389	3%
Fringe Benefits	\$ 4,662	\$ 4,872	\$ 210	5%
Court Costs	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 328	\$ 400	\$ 72	22%
Other Operating	\$ 1,667	\$ 2,198	\$ 531	32%
Charges for County Services	\$ 1,854	\$ 1,903	\$ 49	3%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ 301	\$ 110	\$ (191)	-63%
Operating Expenditures, Total	\$ 20,424	\$ 21,484	\$ 1,060	5%
IV. Position Count				
Position Count	166	168	2	1%
Department Position Count, Total	166	168	2	1%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- Other Operating:** The \$531,000 increase is mainly attributed to the increase in the ITD MOU (\$403,000).

COMMUNITY ACTION AND HUMAN SERVICES

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Carryover Total	\$ -	\$ -	\$ -	0%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 35,897	\$ 41,362	\$ 5,465	15%
Fringe Benefits	\$ 14,922	\$ 17,751	\$ 2,829	19%
Court Costs	\$ 2	\$ 2	\$ -	0%
Contractual Services	\$ 9,122	\$ 9,201	\$ 79	1%
Other Operating	\$ 7,777	\$ 9,281	\$ 1,504	19%
Charges for County Services	\$ 3,103	\$ 3,461	\$ 358	12%
Grants to Outside Organization	\$ 78,075	\$ 80,861	\$ 2,786	4%
Capital	\$ 31	\$ 39	\$ 8	26%
Operating Expenditures, Total	\$ 148,929	\$ 161,958	\$ 13,029	9%
V. Position Count				
Position Count	567	617	50	9%
Department Position Count, Total	567	617	50	9%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- Salary and Fringes:** The \$8.3 million increase is mainly attributed to 50 new positions (\$3.7 million) and additional Temporary Help due to LPN and RN positions for the Elderly Services Division.
- Other Operating:** The \$1.5 million increase is mainly attributed to Other Outside Contractual and Miscellaneous Office Supply which resulted from an increase in the Head Start (HS) program and the opening of the Empowerment Center (\$669,000); Other General Operating Costs, primarily in the Neighborhood Safety Division (\$525,000) and New Citizens Project (\$494,000).
- Charges for County Services:** The \$358,000 increase is mainly attributed to Other General Operating Services (\$317,358). The HS program has been awarded funds from CRRSA and ARPA to assist Head Start and Early Head Start (EHS) programs operations during the post-pandemic period.
- Grants to Outside Organization:** The \$2.8 million increase is mainly attributed to enhance services to 400 pre-kindergarten slots (\$1.5 million); expansion of the afterschool care program in the HS Division (\$1.0 million); and providing additional health and other developmental services to the children and families, participating in the Head Start program (\$300,000).

COMMUNITY ACTION AND HUMAN SERVICES

As per the Change Memo from September 7, 2021, the proposed savings of \$1.2 million within the Department has been identified, as it had been determined that funding within the budget for temporary services can be delivered in a more efficient manner.

CORRECTIONS AND REHABILITATION

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 190	\$ 1,862	\$ 1,672	880%
Carryover Total	\$ 190	\$ 1,862	\$ 1,672	880%
II. Non-Operating Expenditures				
Reserves	\$ 19	\$ 2,315	\$ 2,296	12084%
Reserves Total	\$ 19	\$ 2,315	\$ 2,296	12084%
III. Operating Expenditures				
Salary	\$ 229,725	\$ 235,621	\$ 5,896	3%
Fringe Benefits	\$ 114,888	\$ 118,392	\$ 3,504	3%
Court Costs	\$ 29	\$ 39	\$ 10	34%
Contractual Services	\$ 9,392	\$ 9,486	\$ 94	1%
Other Operating	\$ 20,210	\$ 23,508	\$ 3,298	16%
Charges for County Services	\$ 8,183	\$ 8,728	\$ 545	7%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ 1,259	\$ 1,320	\$ 61	5%
Operating Expenditures, Total	\$ 383,686	\$ 397,094	\$ 13,408	3%
IV. Position Count				
Position Count	3,077	3,073	(4)	0%
Department Position Count, Total	3,077	3,073	(4)	0%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover and Reserves:** The \$1.7 million increase in Carryover and \$2.3 million in Reserves are mainly attributed to the Inmate Welfare Trust Fund, which is restricted to inmate-related activities and is funded by surplus revenue from Commissary sales.
- 2. Other Operating:** The \$3.3 million increase is mainly attributed to Food Supplies expenditures primarily due to higher prices as a result of the COVID-19 pandemic and the need to store sufficient food to ensure operational readiness (\$1.4 million).

CULTURAL AFFAIRS

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 9,871	\$ 8,216	\$ (1,655)	-17%
Carryover, Total	\$ 9,871	\$ 8,216	\$ (1,655)	-17%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 8,492	\$ 8,515	\$ 23	0%
Fringe Benefits	\$ 2,956	\$ 3,059	\$ 103	3%
Court Costs	\$ 6	\$ 6	\$ -	0%
Contractual Services	\$ 4,220	\$ 4,351	\$ 131	3%
Other Operating	\$ 10,042	\$ 10,675	\$ 633	6%
Charges for County Services	\$ 1,625	\$ 1,606	\$ (19)	-1%
Grants to Outside Organization	\$ 19,391	\$ 19,694	\$ 303	2%
Capital	\$ 6,109	\$ 6,140	\$ 31	1%
Operating Expenditures, Total	\$ 52,841	\$ 54,046	\$ 1,205	2%
IV. Position Count				
Position Count	89	90	1	1%
Position Count, Total	89	90	1	1%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover:** The \$1.7 million decrease is mainly attributed to FY 2020-21 expenditures being lower than anticipated due to the Covid-19 pandemic. The FY 2021-22 Cultural Affairs' Carryover is funded from the Art in Public Places (\$7.9 million), Culture Shock Miami Program (\$201,000), and the South Florida Cultural Consortium Program (\$84,000) expenditures in Art in Public Places (APP) fund at the end of FY 2020-21.
- 2. Other Operating:** The \$633,000 increase is mainly attributed to the contingency reserve for Art in Public Places on committed projects (\$379,000) and general maintenance at various cultural facilities (\$82,000).

As per the Change Memo from September 7, 2021, the Department received \$1.2 million in ARPA funds through the Shuttered Venue Operating Grant, to fund various County owned cultural facilities, which in turn will require fewer general fund dollars to fund current year operations.

ELECTIONS

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Carryover, Total	\$ -	\$ -	\$ -	0%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 17,241	\$ 13,244	\$ (3,997)	-23%
Fringe Benefits	\$ 3,401	\$ 3,608	\$ 207	6%
Court Costs	\$ 50	\$ 50	\$ -	0%
Contractual Services	\$ 3,506	\$ 2,492	\$ (1,014)	-29%
Other Operating	\$ 3,475	\$ 3,993	\$ 518	15%
Charges for County Services	\$ 4,720	\$ 4,107	\$ (613)	-13%
Grants to Outside Organization	\$ 24	\$ 24	\$ -	0%
Capital	\$ 37	\$ 46	\$ 9	24%
Operating Expenditures, Total	\$ 32,454	\$ 27,564	\$ (4,890)	-15%
IV. Position Count				
Position Count	106	110	4	4%
Position Count, Total	106	110	4	4%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan and Departmental

Observations:

- Salary:** The \$4.0 million decrease is attributed to the reduction in temporary services that was needed last fiscal year for the major elections and will not be needed in FY 2021-22.
- Contractual Services:** The \$1.0 million decrease is mainly attributed to Other Outside Contractual Services (\$964,963) that are not required, absent of a presidential election.
- Other Operating:** The \$518,000 increase is mainly attributed to telecom wireless aircards, online advertising, employment processing and screening charges, and non-County poll workers.
- Charges for County Services:** The \$613,000 decrease is mainly attributed to the reduced needs in printing and reproduction (\$618,500).

FINANCE

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 5,318	\$ 5,941	\$ 623	12%
Carryover Total	\$ 5,318	\$ 5,941	\$ 623	12%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 28,544	\$ 31,045	\$ 2,501	9%
Fringe Benefits	\$ 11,101	\$ 12,093	\$ 992	9%
Court Costs	\$ 82	\$ 113	\$ 31	38%
Contractual Services	\$ 1,338	\$ 1,324	\$ (14)	-1%
Other Operating	\$ 8,100	\$ 8,427	\$ 327	4%
Charges for County Services	\$ 4,935	\$ 5,226	\$ 291	6%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ 455	\$ 916	\$ 461	101%
Operating Expenditures, Total	\$ 54,555	\$ 59,144	\$ 4,589	8%
V. Position Count				
Position Count	415	424	9	2%
Department Position Count, Total	415	424	9	2%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover:** The \$623,000 increase is mainly attributed to a projected increase in Charges for services (\$654,000). Excess carryover balances are included in the following year's budget and transferred as a part of the General Government Improvement Fund Carryover to the Office of Management and Budget.
- 2. Salary and Fringes:** The \$3.5 million increase is mainly attributed to increased salaries and fringes (\$2.0 million), the enhancement of nine positions (\$996,000), reimbursement to Clerk of Courts for hearings (\$460,000) and lower attrition.
- 3. Capital:** The \$461,000 increase is mainly attributed to a new debt collection system to be used by the Credit and Collections Division for Countywide collections.

FIRE RESCUE

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 32,503	\$ 25,131	\$ (7,372)	-23%
Carryover Total	\$ 32,503	\$ 25,131	\$ (7,372)	-23%
II. Non-Operating Expenditures				
Reserves	\$ 38,169	\$ 30,362	\$ (7,807)	-20%
Reserves Total	\$ 38,169	\$ 30,362	\$ (7,807)	-20%
III. Operating Expenditures				
Salary	\$ 296,654	\$ 309,346	\$ 12,692	4%
Fringe Benefits	\$ 140,789	\$ 146,544	\$ 5,755	4%
Court Costs	\$ 20	\$ 20	\$ -	0%
Contractual Services	\$ 16,714	\$ 13,294	\$ (3,420)	-20%
Other Operating	\$ 27,869	\$ 36,245	\$ 8,376	30%
Charges for County Services	\$ 33,164	\$ 35,583	\$ 2,419	7%
Grants to Outside Organization	\$ 465	\$ 240	\$ (225)	-48%
Capital	\$ 20,963	\$ 25,932	\$ 4,969	24%
Operating Expenditures, Total	\$ 536,638	\$ 567,204	\$ 30,566	6%
V. Position Count				
Position Count	2,725	2,790	65	2%
Department Position Count, Total	2,725	2,790	65	2%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover:** The primary funding source is the Fire Ad Valorem District Tax and Fees for Services. The \$7.4 million decrease is mainly attributed to increases in Other Operating and Operating Capital expenditures. Other Operating expenses include ITD costs, building maintenance, and equipment maintenance. Capital expenses include equipment and light fleet vehicle replacement.
- 2. Reserves:** The primary funding sources that generate the Reserves are the Fire Ad Valorem District Tax and Fees for Services. MDFR objective is to maintain Reserves equivalent to 5% of the operating budget.
- 3. Contractual Services:** The \$3.4 million decrease is mainly attributed to budget reductions in Other Professional Accounting/Auditing Services (\$870,000), Electrical Services (\$559,000), and Other Outside Contractual Services (\$651,000).
- 4. Other Operating:** The \$8.4 million increase is mainly attributed to the replacement of Safety Equipment & Supplies (\$3.3 million), Other General Operating Services (\$561,000), Payments to Lessors (\$620,000), Registration Fees (\$616,000), Medical Supplies (\$657,000), Drugs (\$593,000), Grounds Landscaping (\$336,000), and Other Outside Maintenance (\$290,000).
- 5. Charges for County Services:** The \$2.4 million increase is mainly attributed to the increase in the ITD Funding Model (\$503,000) and ISD Fleet Maintenance (\$657,000).

FIRE RESCUE

6. **Grants to Outside Organizations:** The \$225,000 decrease is mainly attributed to the reduction in the required match for the Office of Emergency Management (OEM) Emergency Management Performance Grant from 100% in FY 20-21 to 50% in FY 21-22.
7. **Capital:** The \$5.0 million increase is mainly attributed to the replacement of 28 fleet vehicles.

HUMAN RESOURCES

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Carryover Total	\$ -	\$ -	\$ -	0%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 10,541	\$ 11,947	\$ 1,406	13%
Fringe Benefits	\$ 4,018	\$ 4,571	\$ 553	14%
Court Costs	\$ -	\$ 1	\$ 1	0%
Contractual Services	\$ 6	\$ 6	\$ -	0%
Other Operating	\$ 387	\$ 440	\$ 53	14%
Charges for County Services	\$ 502	\$ 517	\$ 15	3%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ -	\$ 2	\$ 2	0%
Operating Expenditures, Total	\$ 15,454	\$ 17,484	\$ 2,030	13%
V. Position Count				
Position Count	130	143	13	10%
Department Position Count, Total	130	143	13	10%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- Salary and Fringe Benefits:** The \$2 million increase is mainly attributed to nine positions approved as enhancements (\$624,000), two positions transferred from the Transit (\$172,000), and two positions transferred from the Finance Department (\$92,000).

INFORMATION TECHNOLOGY

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 7,894	\$ -	\$ (7,894)	-100%
Carryover, Total	\$ 7,894	\$ -	\$ (7,894)	-100%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 93,578	\$ 96,555	\$ 2,977	3%
Fringe Benefits	\$ 31,592	\$ 32,636	\$ 1,044	3%
Court Costs	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 5,980	\$ 6,054	\$ 74	1%
Other Operating	\$ 58,015	\$ 53,965	\$ (4,050)	-7%
Charges for County Services	\$ 19,143	\$ 18,801	\$ (342)	-2%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ 6,740	\$ 4,721	\$ (2,019)	-30%
Operating Expenditures, Total	\$ 215,048	\$ 212,732	\$ (2,316)	-1%
IV. Position Count				
Position Count	942	942	-	0%
Position Count, Total	942	942	-	0%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover:** The \$7.9 million decrease is mainly attributed to Carryover being removed and included as part of the interagency transfer to reflect the transfer from the operating fund to the capital fund. Although no reserve was reflected in the FY 2021-22 Proposed Budget, OCA identified \$790,000 available in the department's Fund balance.
- 2. Other Operating:** The \$4.1 million decrease is mainly attributed to the reduction of chargeback expenses associated with Microsoft licenses (\$4.0 million) billed directly to the customers due to a change in the accounting methodology in the new INFORMS environment.
- 3. Capital:** The \$2.0 million decrease is mainly attributed to reducing pass-through expenses associated with Computer Equipment (other than PC) projected to be processed as "direct charge" to the customers.

Additional Information for position overages:

After the FY 2021-22 Proposed Budget and Multi-Year Capital Plan was released, seven full-time positions were established as overages for FY 2020-21 with a total fiscal impact of \$703,000. The request for the planned overages is to address the staffing requirements of the Court Case Management System, approved on May 4, 2021, by the Board of County Commissioners. As a result, the position count increased from 942 to 949 positions, and the seven additional positions will be funded by the Criminal Justice Information System Capital Bond.

INTERNAL SERVICES

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 6,454	\$ 10,141	\$ 3,687	57%
Carryover Total	\$ 6,454	\$ 10,141	\$ 3,687	57%
II. Non-Operating Expenditures				
Reserves	\$ 3,022	\$ 8,715	\$ 5,693	188%
Reserves Total	\$ 3,022	\$ 8,715	\$ 5,693	188%
III. Operating Expenditures				
Salary	\$ 66,923	\$ 72,875	\$ 5,952	9%
Fringe Benefits	\$ 27,569	\$ 28,716	\$ 1,147	4%
Court Costs	\$ 15	\$ 15	\$ -	0%
Contractual Services	\$ 64,743	\$ 75,465	\$ 10,722	17%
Other Operating	\$ 72,409	\$ 77,635	\$ 5,226	7%
Charges for County Services	\$ 29,405	\$ 33,480	\$ 4,075	14%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ 646	\$ 382	\$ (264)	-41%
Operating Expenditures, Total	\$ 261,710	\$ 288,568	\$ 26,858	10%
IV. Position Count				
Position Count	995	1,002	7	1%
Department Position Count, Total	995	1,002	7	1%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover:** The \$3.7 million increase is mainly attributed to revenues from parking, elevators certificate fees, and penalties in addition to billing County departments under the Facilities and Infrastructure Management Division (FIMD) (\$3.4 million).
- 2. Reserves:** The \$5.7 million increase is mainly attributed to revenue generated from printed materials for 2020 Primary Election and COVID-19 (\$3.1 million); and FIMD – Elevator, Security, and Utilities Sections (\$2.2 million).
- 3. Salary:** The \$6.0 million increase is mainly attributed to vacancies in FY 2019-20 due to COVID-19 that is now budgeted to be filled in FY 2021-22 (\$3.3 million) and approved position overages of approximately \$2.0 million.
- 4. Contractual Services:** The \$10.7 million increase is mainly attributed to FIMD's Security Section increased expense for potential additional security coverage for emergencies (\$11.1 million).
- 5. Other Operating:** The \$5.2 million increase is mainly attributed to Contingency Reserve to cover the printing of ballots for the General Elections and collateral materials related to Countywide COVID-19 (\$3.1 million); and an increase in Elevator and Security expenses which are allocated to other County departments from FIMD (\$2.2 million).

INTERNAL SERVICES

6. **Charges for County Services:** The \$4.1 million increase is mainly attributed to non-Countywide Infrastructure Investment Program related projects and emergency work orders previously budgeted in the Transfers account in Non-Operating Expenditures (\$3.4 million).

JUVENILE SERVICES

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Carryover Total	\$ -	\$ -	\$ -	0%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 6,989	\$ 7,178	\$ 189	3%
Fringe Benefits	\$ 2,975	\$ 3,106	\$ 131	4%
Court Costs	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 3,786	\$ 3,769	\$ (17)	0%
Other Operating	\$ 1,302	\$ 1,220	\$ (82)	-6%
Charges for County Services	\$ 675	\$ 590	\$ (85)	-13%
Grants to Outside Organization	\$ 886	\$ 896	\$ 10	1%
Capital	\$ 87	\$ 43	\$ (44)	-51%
Operating Expenditures, Total	\$ 16,700	\$ 16,802	\$ 102	1%
IV. Position Count				
Position Count	99	99	-	0%
Department Position Count, Total	99	99	-	0%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- Charges for County Services:** The \$85,000 decrease is mainly attributed to lower IT Field Services and SLA estimates, Network Services, and reduction due to County MetroNet expense no longer being charged.
- Capital:** The \$44,000 decrease is mainly attributed to the reduction in Computer Equipment, resulting from the server upgrade completed in FY 2020-21 (\$35,000).

LIBRARY

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 14,611	\$ 23,441	\$ 8,830	60%
Carryover, Total	\$ 14,611	\$ 23,441	\$ 8,830	60%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 31,640	\$ 32,015	\$ 375	1%
Fringe Benefits	\$ 13,270	\$ 13,579	\$ 309	2%
Court Costs	\$ 5	\$ 5	\$ -	0%
Contractual Services	\$ 5,446	\$ 7,584	\$ 2,138	39%
Other Operating	\$ 30,663	\$ 27,184	\$ (3,479)	-11%
Charges for County Services	\$ 8,634	\$ 8,573	\$ (61)	-1%
Capital	\$ 1,767	\$ 1,743	\$ (24)	-1%
Operating Expenditures, Total	\$ 91,425	\$ 90,683	\$ (742)	-1%
IV. Position Count				
Position Count	508	512	4	1%
Position Count, Total	508	512	4	1%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover:** The \$8.8 million increase is mainly attributed to the unanticipated revenue related to Covid-19 (\$4.6 million), State (\$3.2 million), and Federal Communications Commission's E-rate Program (\$764,000).
- 2. Salary and Fringe Benefits:** The \$684,000 increase is mainly attributed to four additional positions (\$233,000) and the expected salary and fringe-related increases (\$225,000).
- 3. Contractual Services:** The \$2.1 million increase is mainly attributed to other janitorial services to include cleaning and disinfecting (\$1.2 million), security services for additional enforcement (\$432,000), and 212 extra hours to cover evenings (\$381,000).
- 4. Other Operating:** The \$3.5 million decrease is mainly attributed to a reduction of \$5.0 million in contingency reserve.

Transfers: This line item increased from \$2.5 million to \$14.8 million to represent the budget funds available for capital projects.

MANAGEMENT AND BUDGET

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Carryover, Total	\$ -	\$ -	\$ -	0%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 9,244	\$ 11,472	\$ 2,228	24%
Fringe Benefits	\$ 3,045	\$ 3,897	\$ 852	28%
Court Costs	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 100	\$ -	\$ (100)	-100%
Other Operating	\$ 945	\$ 1,006	\$ 61	6%
Charges for County Services	\$ 822	\$ 1,265	\$ 443	54%
Grants to Outside Organization	\$ 29,170	\$ 29,702	\$ 532	2%
Capital	\$ 81	\$ 89	\$ 8	10%
Operating Expenditures, Total	\$ 43,407	\$ 47,431	\$ 4,024	9%
IV. Position Count				
Position Count	88	108	20	23%
Department Position Count, Total	88	108	20	23%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- Salary and Fringes:** The \$3.1 million increase is mainly attributed to 20 new positions, totaling \$1.9 million in Salary and \$620,835 in Fringe Benefits: eight added under the new Program Management Division (\$937,097), six under the Management and Budget Division (\$684,085), and three under the Strategic Business Management Division (\$429,796).
- Charges for County Services:** The \$443,000 increase is mainly attributed to the building lease for the Strategic Business Management Division (\$440,000). The expense was initially bond-funded during the implementation phase of the Enterprise Resource Planning and Enterprise Asset Management project and became a part of the operational cost upon completion of such phase.
- Grants to Outside Organization:** The \$532,000 increase is attributed to the estimated increase in Federal Grant "Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B" (\$532,000).

MEDICAL EXAMINER

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Carryover, Total	\$ -	\$ -	\$ -	0%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 7,919	\$ 8,278	\$ 359	5%
Fringe Benefits	\$ 3,714	\$ 3,909	\$ 195	5%
Contractual Services	\$ 568	\$ 559	\$ (9)	-2%
Other Operating	\$ 1,744	\$ 1,756	\$ 12	1%
Charges for County Services	\$ 475	\$ 434	\$ (41)	-9%
Capital	\$ 323	\$ 193	\$ (130)	-40%
Operating Expenditures, Total	\$ 14,743	\$ 15,129	\$ 386	3%
IV. Position Count				
Position Count	88	89	1	1%
Position Count, Total	88	89	1	1%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- Capital:** The \$130,000 decrease is mainly attributed to the department's reduced needs in capital purchases for backup server systems (\$72,500), micro-balance (\$45,000), nomad machine and saws (\$30,000).

OFFICE OF THE MAYOR

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ -	\$ -	\$ -	0%
Carryover, Total	\$ -	\$ -	\$ -	0%
II. Non-Operating Expenditures				
Reserves	\$ -	\$ -	\$ -	0%
Reserves, Total	\$ -	\$ -	\$ -	0%
III. Operating Expenditures				
Salary	\$ 3,140	\$ 5,473	\$ 2,333	74%
Fringe Benefits	\$ 1,388	\$ 2,075	\$ 687	49%
Court Costs	\$ 1	\$ 1	\$ -	0%
Contractual Services	\$ 1	\$ 1	\$ -	0%
Other Operating	\$ 206	\$ 201	\$ (5)	-2%
Charges for County Services	\$ 82	\$ 87	\$ 5	6%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ 20	\$ 10	\$ (10)	-50%
Operating Expenditures, Total	\$ 4,838	\$ 7,848	\$ 3,010	62%
IV. Position Count				
Position Count	41	46	5	12%
Position Count, Total	41	46	5	12%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- Salary and Fringes:** The \$3.0 million increase is attributed to the lower budget estimates used in the current FY 2020-21 Adopted Budget for positions that have a higher cost (\$1.3 million) and five positions budgeted at a 100% attrition rate (\$380,000).

Additionally, the FY 2021-22 Proposed Budget has a budget enhancement of five additional positions (\$856,000) – four of those positions were previously created last year but not budgeted. Also, the funding of three positions (Deputy Mayors) that were previously budgeted in County departments have now been budgeted under the Office of the Mayor (\$546,000).

As per the Change Memo from September 7, 2021, the proposed increase in position count is reduced from five to four.

PARKS, RECREATION AND OPEN SPACES

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 20,364	\$ 28,335	\$ 7,971	39%
Carryover, Total	\$ 20,364	\$ 28,335	\$ 7,971	39%
II. Non-Operating Expenditures				
Reserves	\$ 17,445	\$ 21,895	\$ 4,450	26%
Reserves, Total	\$ 17,445	\$ 21,895	\$ 4,450	26%
III. Operating Expenditures				
Salary	\$ 83,523	\$ 86,374	\$ 2,851	3%
Fringe Benefits	\$ 35,877	\$ 37,994	\$ 2,117	6%
Court Costs	\$ 67	\$ 69	\$ 2	3%
Contractual Services	\$ 33,858	\$ 37,408	\$ 3,550	10%
Other Operating	\$ 49,649	\$ 49,365	\$ (284)	-1%
Charges for County Services	\$ 24,444	\$ 28,156	\$ 3,712	15%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ 2,127	\$ 1,758	\$ (369)	-17%
Operating Expenditures, Total	\$ 229,545	\$ 241,124	\$ 11,579	5%
IV. Position Count				
Position Count	1,407	1,523	116	8%
Position Count, Total	1,407	1,523	116	8%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- Carryover:** The \$8.0 million increase is mainly attributed to the fund balance for the Rickenbacker (\$5.9 million) and Venetian Causeway (\$2.0 million).
- Reserves:** The \$4.5 million increase is mainly attributed to the Rickenbacker revenues (\$3.9 million) and the previously unbudgeted revenues of multiple Special Assessment Districts (\$1.8 million).
- Salary and Fringes:** The \$5.0 million increase is mainly attributed to 15 additional Countywide Infrastructure Investment Program positions (\$1.2 million) and Fringe benefit-cost (\$2.0 million) driven partially by 101 converted part-time positions.
- Contractual Services:** The \$3.6 million increase is mainly attributed to Outside Contractual Services (\$1.2 million) for seaweed removal in the Beach Maintenance areas and Security Service Cost in Security Guard Special Assessment Districts and Marinas.
- Charges for County Services:** The \$3.7 million increase is mainly attributed to Fleet Management Policy Charge expense (\$4.8 million), representing a change in accounting for financed vehicle purchases.
- Position Count:** The 116 increase is attributed to converting of 101 part-time staff to full-time staff and another 15 positions for the CIIP.

POLICE

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 19,440	\$ 19,202	\$ (238)	-1%
Carryover Total	\$ 19,440	\$ 19,202	\$ (238)	-1%
II. Non-Operating Expenditures				
Reserves	\$ 10,856	\$ 13,176	\$ 2,320	21%
Reserves Total	\$ 10,856	\$ 13,176	\$ 2,320	21%
III. Operating Expenditures				
Salary	\$ 441,006	\$ 454,271	\$ 13,265	3%
Fringe Benefits	\$ 199,288	\$ 210,887	\$ 11,599	6%
Court Costs	\$ 661	\$ 592	\$ (69)	-10%
Contractual Services	\$ 8,805	\$ 8,374	\$ (431)	-5%
Other Operating	\$ 49,018	\$ 52,546	\$ 3,528	7%
Charges for County Services	\$ 56,461	\$ 59,228	\$ 2,767	5%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ 9,359	\$ 10,406	\$ 1,047	11%
Operating Expenditures, Total	\$ 764,598	\$ 796,304	\$ 31,706	4%
V. Position Count				
Position Count	4,391	4,446	55	1%
Department Position Count, Total	4,391	4,446	55	1%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover:** The \$238,000 decrease is mainly attributed to a decline in 2nd Dollar revenues (from traffic violations).
- 2. Reserves:** The \$2.3 million increase is mainly attributed to E911 revenues and less than anticipated expenses in FY 2020-21.
- 3. Other Operating:** The \$3.5 million increase is mainly attributed to cost of accessories and 400 additional mobile radios due to the increase of MDPD vehicle fleet (\$623,000), equipment for 45 Basic Law Enforcement classes and 42 Community Oriented Policing Services 2020 Grant marked police units (\$492,000), radio installation on 425 new vehicles (\$240,000), ShotSpotter connect (\$227,000), communications maintenance and vehicle rentals for additional sworn personnel (\$196,000), Cellebrite initially funded by grants (\$141,000) and Real-Time Crime Center software to include 1,000 Intelligence Operations Center licenses (\$125,000).
- 4. Charges for County Services:** The \$2.8 million increase is attributed to the fourth-year vehicle financing payment.
- 5. Capital:** The \$1.0 million increase is mainly attributed to the replacement of 800 Panasonic laptops.

POLICE

As per the Change Memo from September 7, 2021, the proposed addition of four positions to enhance enforcement and improve emergency response times along the Miami River in the unincorporated areas will be covered by the Enhanced County and District Program (\$615,000).

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Selected Revenue				
Carryover	\$ 255,569	\$ 257,653	\$ 2,084	1%
Carryover, Total	\$ 255,569	\$ 257,653	\$ 2,084	1%
II. Selected Non-Operating Expenditure				
Reserves	\$ 263,325	\$ 305,093	\$ 41,768	16%
Reserves, Total	\$ 263,325	\$ 305,093	\$ 41,768	16%
III. Operating Expenditures				
Salary	\$ 30,284	\$ 30,060	\$ (224)	-1%
Fringe Benefits	\$ 11,004	\$ 9,891	\$ (1,113)	-10%
Court Costs	\$ 296	\$ 302	\$ 6	2%
Contractual Services	\$ 38,809	\$ 43,537	\$ 4,728	12%
Other Operating	\$ 83,836	\$ 72,748	\$ (11,088)	-13%
Charges for County Services	\$ 10,634	\$ 13,026	\$ 2,392	22%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ -	\$ -	\$ -	0%
Operating Expenditures, Total	\$ 174,863	\$ 169,564	\$ (5,299)	-3%
V. Position Count				
Position Count	420	417	(3)	-1%
Position Count, Total	420	417	(3)	-1%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover:** The \$2.1 million increase is mainly attributed to the budget of additional COVID-19 relief funds in the Community Development Block Grant (\$8.7 million) and Home Investment Partnerships (\$3.1 million) programs. The Proposed budget also reflects \$195.8 million in Surtax Carryover.

Note: Surtax funds must be used to purchase, construct, or rehabilitate housing for low-income families. The law prohibits the use of discretionary surtax funds for rent subsidies or grants and provides that affordable housing funds be used to: finance the construction, rehabilitation, or purchase of rental housing units; rehabilitate single family housing units; and provide homeownership assistance through affordable second mortgages.

- 2. Reserves:** The \$41.8 million increase is mainly attributed to excess revenue in community development, surtax, and loan repayments.
- 3. Fringe Benefits:** The \$1.1 million decrease is mainly attributed to 56 vacant positions (\$800,000).
- 4. Contractual Services:** The \$4.7 million increase is mainly attributed to Section 8 contracts related to additional vouchers and rental assistance (\$3.0 million) and aging public housing units' maintenance (\$2.0 million).

PUBLIC HOUSING AND COMMUNITY DEVELOPMENT

5. **Other Operating:** The \$11.1 million decrease is mainly attributed to Grant/Loan expense and property-related expenses due to redevelopment under the Rental Assistance Demonstration program of over 1,500 units that have been converted. The expenses from these units, which were previously classified as property-related expenses under the Other Operating Expense category, have shifted to Section 8 non-operating Housing Assistance Payments.
6. **Charges for County Services:** The \$2.4 million increase is mainly attributed to Police and Security (\$1.0 million), ISD (\$1.0 million), and ITD (\$300,000).

REGULATORY ECONOMIC RESOURCES

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 178,077	\$ 231,547	\$ 53,470	30%
Carryover, Total	\$ 178,077	\$ 231,547	\$ 53,470	30%
II. Non-Operating Expenditures				
Reserves	\$ 163,357	\$ 175,920	\$ 12,563	8%
Reserves, Total	\$ 163,357	\$ 175,920	\$ 12,563	8%
III. Operating Expenditures				
Salary	\$ 79,901	\$ 85,377	\$ 5,476	7%
Fringe Benefits	\$ 30,689	\$ 33,114	\$ 2,425	8%
Court Costs	\$ 25	\$ 21	\$ (4)	-16%
Contractual Services	\$ 8,894	\$ 36,014	\$ 27,120	305%
Other Operating	\$ 15,122	\$ 16,394	\$ 1,272	8%
Charges for County Services	\$ 28,532	\$ 30,395	\$ 1,863	7%
Grants to Outside Organization	\$ 430	\$ 430	\$ -	0%
Capital	\$ 9,756	\$ 8,940	\$ (816)	-8%
Operating Expenditures, Total	\$ 173,349	\$ 210,685	\$ 37,336	22%
IV. Position Count				
Position Count	1,026	1,062	36	4%
Position Count, Total	1,026	1,062	36	4%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan.

Observations:

- 1. Carryover:** The \$53.4 million increase is mainly attributed to a one-time budgeted carryover amount to process payments to outside agency reimbursements for the Miami River Project contribution from the Army Corps of Engineers (\$23.5 million) and Stormwater Utility Program actuals (\$15.6 million).
- 2. Reserves:** The \$12.6 million increase is mainly attributed to the Stormwater Utility Fund (\$11.6 million) for the contingency reserve requirements to afford sufficient expenditure authority for unforeseen related expenses. OCA will be working with the department to assess what portion of the \$175.9 million reserve is restricted to the contingency reserve requirement and how much is uncommitted.
- 3. Salary and Fringes:** The \$8.0 million increase is mainly attributed to enhancements of 32 additional Full-Time Equivalent positions (\$3.1 million).
- 4. Contractual Services:** The \$27.1 million increase is mainly attributed to a one-time payment (referenced above in Carryover) to outside agencies for reimbursement of the Miami River Project contribution received from the Army Corps of Engineers (\$23.5 million) and the one-time payment for the replacement of laboratory equipment (\$2.0 million).

REGULATORY ECONOMIC RESOURCES

5. **Charges for County Services:** The \$1.9 million increase is mainly attributed to enhancements of existing systems or applications, primarily in the Office of Resilience, through the ITD service level agreements.
6. **Capital:** The \$816,000 decrease is mainly attributed to reductions in University of South Florida funded capital projects (\$591,000) and the reduced need for survey work (\$200,000).

As per the Change Memo from September 7, 2021, Other Operating includes an additional increase for the Solar and Energy Loan Fund (\$100,000) to support financing opportunity for Miami-Dade County residents, and Housing advocate professionals (\$175,000).

The proposed addition of 5 positions in the Code Compliance Division will be covered by reserves (Zoning and Code enforcement fees) (\$942,000).

SEAPORT

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 115,000	\$ 83,776	\$ (31,224)	-27%
Carryover, Total	\$ 115,000	\$ 83,776	\$ (31,224)	-27%
II. Non-Operating Expenditures				
Reserves	\$ 133,210	\$ 106,726	\$ (26,484)	-20%
Reserves, Total	\$ 133,210	\$ 106,726	\$ (26,484)	-20%
III. Operating Expenditures				
Salary	\$ 24,351	\$ 25,985	\$ 1,634	7%
Fringe Benefits	\$ 10,661	\$ 12,052	\$ 1,391	13%
Court Costs	\$ 12	\$ 12	\$ -	0%
Contractual Services	\$ 20,574	\$ 16,721	\$ (3,853)	-19%
Other Operating	\$ 26,439	\$ 12,040	\$ (14,399)	-54%
Charges for County Services	\$ 29,417	\$ 29,979	\$ 562	2%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ 7,446	\$ 11,008	\$ 3,562	48%
Operating Expenditures, Total	\$ 118,900	\$ 107,797	\$ (11,103)	-9%
IV. Position Count				
Position Count	461	461	-	0%
Position Count, Total	461	461	-	0%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Reserves:** The funding sources include Seaport's revenues and grants. The \$26.5 million decrease is mainly due to the cessation of cruise operations as a result of the COVID-19 pandemic.
- 2. Salary and Fringe Benefits:** The \$3.0 million increase is related to the attrition rate, projected at \$2.7 million lower in FY 2021-22 compared to the prior year.
- 3. Contractual Services:** The \$3.9 million decrease is mainly attributed to the reduction in Engineering Services across various capital projects.
- 4. Other Operating:** The \$14.4 million decrease is primarily a result of the cruise lines not receiving credits for parking revenues and incentive rebates due to the Covid-19 pandemic, the payment of which is scheduled to be resumed after December 31, 2022.

As per the Change Memo from September 7, 2021, Other Operating includes \$400,000 for the recommended Seaport Promotional Fund expenditure to support developing strategic campaigns over multiple communication platforms in support of the port's cargo and cruise business as well as community outreach efforts.

- 5. Capital:** The \$3.6 million increase is mainly attributed to Special Equipment (\$2.7 million), including audiovisual equipment and software; and Other Capitalizable Items related to crane operations, including rail replacement, painting, and rust removal (\$1.3 million).

SOLID WASTE MANAGEMENT

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 211,981	\$ 237,180	\$ 25,199	12%
Carryover, Total	\$ 211,981	\$ 237,180	\$ 25,199	12%
II. Non-Operating Expenditures				
Reserves	\$ 192,144	\$ 214,467	\$ 22,323	12%
Reserves, Total	\$ 192,144	\$ 214,467	\$ 22,323	12%
III. Operating Expenditures				
Salary	\$ 67,064	\$ 69,831	\$ 2,767	4%
Fringe Benefits	\$ 30,281	\$ 31,398	\$ 1,117	4%
Court Costs	\$ 9	\$ 9	\$ -	0%
Contractual Services	\$ 155,503	\$ 169,617	\$ 14,114	9%
Other Operating	\$ 16,814	\$ 8,489	\$ (8,325)	-50%
Charges for County Services	\$ 48,511	\$ 52,672	\$ 4,161	9%
Grants to Outside Organization	\$ 125	\$ 125	\$ -	0%
Capital	\$ 1,397	\$ 347	\$ (1,050)	-75%
Operating Expenditures, Total	\$ 319,704	\$ 332,488	\$ 12,784	4%
IV. Position Count				
Position Count	1,112	1,115	3	0%
Position Count, Total	1,112	1,115	3	0%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover:** The \$25.2 million increase is mainly attributed to System-Wide Waste Disposal unanticipated tonnage increase at 50% and additional Tipping and Transfer Fees from FY 2020-21.

As per the Change Memo from September 7, 2021, CPI for disposal fees (Tipping and Transfer) increased from 1% to 5%, causing additional disposal revenue of \$4.9 million, which will be offset by an increase in reserves.

- 2. Reserves:** The \$22.3 million increase is mainly attributed to higher than anticipated tonnage in fiscal years 2019-20 (161,000 tons) and 2020-21(241,000 tons) and increased disposal fees. OCA will be working with the department to assess what portion of the \$214.4 million reserve is restricted and how much is uncommitted.

- 3. Contractual Services:** The \$14.1 million increase is mainly attributed to Waste Collections operations. COVID-19 caused an upward shift in residential waste because residents were working from home, and children were learning virtually, resulting in higher than anticipated disposal tons (130,000 tons). Combined with a proposed one percent CPI increase, the department estimates higher disposal charges of \$8.8 million. The department also expanded its service agreement with Waste Management to improve efficiency in the Transfer Division.

As per the Change Memo from September 7, 2021, higher CPI will increase disposal expenses by an additional \$2.6 million covered by reserves.

SOLID WASTE MANAGEMENT

4. **Other Operating:** The \$8.3 million decrease is mainly attributed to reimbursement from the American Rescue Plan (ARP) to mitigate Collection Operation expenditures impacted by COVID-19, including Waste Disposal Charges.
5. **Charges for County Services:** The \$4.2 million increase is mainly attributed to Fleet Management Heavy Equipment maintenance cost (\$3.2 million).
6. **Capital:** The \$1.1 million decrease is mainly attributed to several IT fiber optic projects (\$600,000) expected to be completed in the current fiscal year.

As per the Change Memo from September 7, 2021, the proposed increase in position count is four (\$319,000).

Additional Information on Zika Virus:

The last FY 2019-20 Mosquito Control operating expenses totaled \$6.8 million. While the current FY 2020-21 projected total is \$5.2 million, and the FY 2021-22 budget is \$5.4 million.

FY 2021-22 Adopted Budget will be corrected to identify the “Larviciding Based Program” to read as “Mosquito Control Program.” The operating expenditures include Chemicals & Laboratory Supplies (\$3.3 million), Other Contractual Services (\$484,000), IT Services (\$378,000), Fleet (\$202,000) and Public Information Campaign & education materials. The Mosquito Control and Habitat Management Division provides services to all districts within Miami-Dade County. Below are historical and current Mosquito Control operating expenses.

TRANSPORTATION AND PUBLIC WORKS

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 15,840	\$ 8,121	\$ (7,719)	-49%
Carryover Total	\$ 15,840	\$ 8,121	\$ (7,719)	-49%
II. Non-Operating Expenditures				
Reserves	\$ 10,330	\$ 7,520	\$ (2,810)	-27%
Reserves Total	\$ 10,330	\$ 7,520	\$ (2,810)	-27%
III. Operating Expenditures				
Salary	\$ 282,197	\$ 293,771	\$ 11,574	4%
Fringe Benefits	\$ 112,126	\$ 116,137	\$ 4,011	4%
Court Costs	\$ 14	\$ 12	\$ (2)	-14%
Contractual Services	\$ 106,929	\$ 109,470	\$ 2,541	2%
Other Operating	\$ 110,401	\$ 137,737	\$ 27,336	25%
Charges for County Services	\$ 28,258	\$ 38,911	\$ 10,653	38%
Grants to Outside Organization	\$ 4,235	\$ 4,235	\$ -	0%
Capital	\$ 9,631	\$ 9,328	\$ (303)	-3%
Operating Expenditures, Total	\$ 653,791	\$ 709,601	\$ 55,810	9%
IV. Position Count				
Position Count	3,853	3,862	9	0%
Department Position Count, Total	3,853	3,862	9	0%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Observations:

- 1. Carryover:** The \$7.7 million decrease is mainly attributed to a reduced and suspended Transit Fare (\$5.6 million) and a reduced collection of Passenger Transportation Regulatory Division (PTRD) Permit and License fees (\$2.1 million).
- 2. Reserves:** The \$2.8 million decrease is mainly attributed to the reduced collection of PTRD Permit and License fees (\$2.6 million).
- 3. Other Operating:** The \$27.3 million increase is mainly attributed to sub-contracting bus services to supplement Transit routes to ensure social distancing during the COVID-19 pandemic (\$22.7 million) and increase disinfecting Janitorial Services expenses (\$2.5 million).
- 4. Charges for County Services:** The \$10.7 million increase is mainly attributed to the MOU with Police Services for increased police presence throughout the County's Transit system under Resolution R-667-21.
- 5. Position Count:** After the FY 2021-22 Proposed Budget was released, the department requested an additional 200 positions which was not reflected in the proposed budget. As a result, the position count increased from 3,862 to 4,062 positions. The department has notified OMB and will reflect the correction in the FY 2021-22 Adopted Budget Book.

Additional positions mentioned in the **Change Memo** from September 7, 2021 have been included above.

WATER AND SEWER

Table 1 (in thousands)

Category Name	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
I. Revenue				
Carryover	\$ 80,060	\$ 79,261	\$ (799)	-1%
Carryover, Total	\$ 80,060	\$ 79,261	\$ (799)	-1%
II. Non-Operating Expenditures				
Reserves	\$ 79,261	\$ 82,900	\$ 3,639	5%
Reserves, Total	\$ 79,261	\$ 82,900	\$ 3,639	5%
III. Operating Expenditures				
Salary	\$ 194,278	\$ 203,203	\$ 8,925	5%
Fringe Benefits	\$ 77,678	\$ 88,264	\$ 10,586	14%
Court Costs	\$ -	\$ -	\$ -	0%
Contractual Services	\$ 90,074	\$ 93,121	\$ 3,047	3%
Other Operating	\$ 37,180	\$ 37,302	\$ 122	0%
Charges for County Services	\$ 76,354	\$ 75,511	\$ (843)	-1%
Grants to Outside Organization	\$ -	\$ -	\$ -	0%
Capital	\$ 97,500	\$ 97,500	\$ -	0%
Operating Expenditures, Total	\$ 573,064	\$ 594,901	\$ 21,837	4%
IV. Position Count				
Position Count	2,816	2,819	3	0%
Position Count, Total	2,816	2,819	3	0%

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan.

Observations:

- 1. Carryover:** The \$799,000 decrease is mainly attributed to operating revenue and the cash balance of the operating account at the end of the prior fiscal year 2020-21.
- 2. Reserve:** The \$3.6 million increase is mainly attributed to a requirement of the Master Bond Ordinance year-end Flow of Fund Entry, representing 2-months of the annual Operating and Maintenance (O&M) budget (excluding O&M Capital expenditures). OCA will be working with the department to assess what portion of the \$82.9 million reserve is restricted to the Bond requirement and how much is uncommitted.
- 3. Fringes Benefits:** The \$10.6 million increase is mainly attributed to pension expenses that allocate funding for potential payouts (\$8.0 million).

CARRYOVER AND RESERVES FUND BALANCE

Purpose: This summary report presents the FY 2021-22 Proposed Budget balances of Carryover and Reserves for 26 selected County Agencies listed in Table 1 below. The detailed explanations for the balances of each department are reflected in the Budget Analysis by Department report.

As a result of the budget Change memo and the referenced uses of the carryover/reserves, OCA plans to further assess these balances to validate the actual committed expenditures that will deplete the balances, the additional revenues that will increase the balances, and ensure that the actual reserve amounts are in line with the financial system of record.

Table 1 (in thousands)

County Agency	Carryover	Reserves
Animal Services	\$ 155	\$ -
Audit and Management Services	\$ -	\$ -
Aviation	\$ 89,129	\$ 87,658
Communications and Customer Experience	\$ -	\$ -
Community Action and Human Services	\$ -	\$ -
Corrections And Rehabilitation	\$ 1,862	\$ 2,315
Cultural Affairs	\$ 8,216	\$ -
Elections	\$ -	\$ -
Finance	\$ 5,941	\$ -
Fire Rescue	\$ 25,131	\$ 30,362
Human Resources	\$ -	\$ -
Information Technology	\$ -	\$ -
Internal Services	\$ 10,141	\$ 8,715
Juvenile Services	\$ -	\$ -
Library	\$ 23,441	\$ -
Management And Budget	\$ -	\$ -
Medical Examiner	\$ -	\$ -
Office Of The Mayor	\$ -	\$ -
Parks, Recreation and Open Spaces	\$ 28,335	\$ 21,895
Police	\$ 19,202	\$ 13,176
Public Housing and Community Development	\$ 257,653	\$ 305,093
Regulatory Economic Resources	\$ 231,547	\$ 175,920
Seaport	\$ 83,776	\$ 106,726
Solid Waste Management	\$ 237,180	\$ 214,467
Transportation and Public Works	\$ 8,121	\$ 7,520
Water And Sewer	\$ 79,261	\$ 82,900
TOTAL	\$ 1,109,091	\$ 1,056,747

Source: FY 2021-22 Proposed Budget and Multi-Year Capital Plan

SUMMARY OF TRUST FUNDS

Purpose: Since Trust Funds are typically not included in the operating or capital budgets, this report aims to present the current balances of projects attributed to selected countywide Trust Funds to identify possible funding opportunities available based on their uses, restrictions and sunset provisions.

OCA plans to further assess selected individual Trust Funds and their historical expenditures in order to report on the actual expenses to date.

Table 1 lists trust funds projects with the year-end fund balance over \$1.0 million. Out of 211 projects that totals \$135.8 million, 28 projects accounted for \$118.4 million or 87% of all Trust Fund projects.

Table 1 (in thousands) – Balance Overview for Selected Projects

Number	Trust Fund/Project Title	FY 2020-21
1	Trust Fund and Maintenance Program to Clear Structures, Overgrowth and Debris from former Homestead Air Reserve Base Property	\$ 17,944
2	Transportation Infrastructure Improvement District Trust Fund	\$ 16,589
3	Southeast Overtown/Park West Community Redevelopment Trust Fund	\$ 10,647
4	Code Enforcement Technology Trust Fund	\$ 9,065
5	Subaccount of the Biscayne Bay Environmental Enhancement Trust Fund for	\$ 7,925
6	Naranja Lakes Community Redevelopment Agency Trust Fund	\$ 4,943
7	State Law Enforcement Trust Fund-State	\$ 4,400
8	Coastal Park and Marina Improvement Trust	\$ 4,065
9	Tree Trust Fund: Planting Trees on Public Property	\$ 3,816
10	Lobbyist Registration Trust Fund	\$ 3,705
11	Coastal Park & Marina Improvmnt Trust	\$ 3,626
12	Driver Education Safety Trust Fund	\$ 3,316
13	Zoo Miami Improvement Trust Fund	\$ 2,854
14	Seagrass Mitigation (Marine Habitat)	\$ 2,697
15	7Th Ave Community Redevelopment	\$ 2,626
16	Slot Machine Gambling Trust Fund	\$ 2,414
17	Tree Trust Fund: Pine Rockland Acquisition and Restoration	\$ 1,905
18	Affordable Housing Trust Fund: Revolving Loan Fund from General Fund	\$ 1,823
19	Riprap Mitigation (Including Shoreline Stab)	\$ 1,818
20	Crandon Park Non-Time Certain Settl-Int	\$ 1,752
21	NW 79th Street Corridor Community Redevelopment Trust Fund	\$ 1,669
22	Florida Environmental Task Force Trust Fund	\$ 1,558
23	Coastal Mitigation (Including Wetlands Rest)	\$ 1,326
24	Unclaimed Wages & Benefit Trust Fund	\$ 1,317
25	Parks, Recreation and Open Spaces Adopt-a-Park Program Trust Fund	\$ 1,225
26	Parks, Recreation and Open Spaces Chapman Field Trust	\$ 1,184
27	West Perrine Community Redevelopment and Revitalization Trust Fund	\$ 1,114
28	Clerk Of Courts/Public Records Modernization	\$ 1,094
TOTAL		\$ 118,417

Source: IBM Cognos Data Warehouse

SUMMARY OF TRUST FUNDS

Table 2 includes projects with the year-end balance over \$1.0 million with a three-year consecutive balance increase, and any other project within the top 5 highest year-end balance in FY 2019-20.

Table 2 (in thousands) – Four-Year View of the Historical Trend for Selected Projects

Number	Trust Fund/Project Title	Year-End Balance			
		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
1	Trust Fund and Maintenance Program to Clear Structures, Overgrowth and Debris from former Homestead Air Reserve Base Property	\$ 3,869	\$ 3,822	\$ 3,770	\$ 17,944
2	Transportation Infrastructure Improvement District Trust Fund	\$ -	\$ -	\$ 5,837	\$ 16,589
3	Southeast Overtown/Park West Community Redevelopment Trust Fund	\$ 4,875	\$ 7,436	\$ 10,455	\$ 10,647
4	Code Enforcement Technology Trust Fund	\$ 6,671	\$ 7,530	\$ 8,433	\$ 9,065
5	Subaccount of the Biscayne Bay Environmental Enhancement Trust Fund for Boat (Vessel) Registration	\$ -	\$ -	\$ 6,649	\$ 7,925
6	Naranja Lakes Community Redevelopment Agency Trust Fund	\$ 1,837	\$ 2,409	\$ 3,332	\$ 4,943
7	Tree Trust Fund: Planting Trees on Public Property	\$ 2,318	\$ 3,006	\$ 3,424	\$ 3,816
8	Lobbyist Registration Trust Fund	\$ 2,613	\$ 2,808	\$ 3,255	\$ 3,705
9	Driver Education Safety Trust Fund	\$ 1,545	\$ 2,288	\$ 2,720	\$ 3,316
10	Zoo Miami Improvement Trust Fund	\$ 1,142	\$ 1,698	\$ 2,840	\$ 2,854
11	Tree Trust Fund: Pine Rockland Acquisition and Restoration	\$ 1,273	\$ 1,484	\$ 1,566	\$ 1,905
12	Affordable Housing Trust Fund: Revolving Loan Fund from General Fund Revenues	\$ 1,039	\$ 1,820	\$ 1,820	\$ 1,823
13	NW 79th Street Corridor Community Redevelopment Trust Fund	\$ 148	\$ 452	\$ 932	\$ 1,669
14	Florida Environmental Task Force Trust Fund	\$ 1,491	\$ 1,510	\$ 1,541	\$ 1,558
15	Parks, Recreation and Open Spaces Adopt-a-Park Program Trust Fund	\$ 583	\$ 640	\$ 1,148	\$ 1,225
16	Parks, Recreation and Open Spaces Chapman Field Trust	\$ 744	\$ 900	\$ 1,048	\$ 1,184
17	West Perrine Community Redevelopment and Revitalization Trust Fund	\$ 398	\$ 415	\$ 654	\$ 1,114
TOTAL		\$ 30,546	\$ 38,217	\$ 59,424	\$ 91,281

Source: IBM Cognos Data Warehouse

Background And Legislative History

1. Trust Fund and Maintenance Program to Clear Structures, Overgrowth and Debris from former Homestead Air Reserve Base Property

Legislation

- Resolution No. [R-1006-15](#) (Established a Trust Fund and Maintenance Program to Clear Structures, Overgrowth and Debris from former Homestead Air Reserve Base Property; Adopted 11/03/2015; Sponsored by Dennis C. Moss)
- Resolution No. [R-512-15](#) (Authorized the Conveyance of 48.87 Acres of Economic Development Conveyance Property to SunCap Property Group for the Development of a FedEx Facility; Adopted 06/02/2015; Sponsored by Commissioner Dennis L. Moss)

Uses and Restrictions

Convey the remaining developable EDC property to various industries that will create permanent jobs, attract new businesses, and promote economic development in the Homestead area. As such, the County was authorized to conduct mowing, sodding, and all removal of structures, including overgrowth and debris removal. The EDC property may further be used for County services provided by the Department of Corrections and Rehabilitation, including to bootcamp and/or community service.

SUMMARY OF TRUST FUNDS

The EDC agreement stated that proceeds received by the County from the sale of a portion of the EDC premises would be used to support the economic development of the immediate area of the former Homestead Air Reserve Base through infrastructure improvements in the area or for the planning for, or the marketing of the development of the EDC premises.

Sunset Provision

Obtain permits within 18 months from the date of conveyance; complete construction 36 months from the date of conveyance.

2. Transportation Infrastructure Improvement District Trust Fund

Legislation

- County Code Section [2-11.21](#) (Provided for unincorporated municipal service area (UMSA) revenues; Adopted 09/13/1994)
- Section [2-2362](#) (Provided definitions for SMART Plan and other verbiage in the National Transit Database Glossary; Adopted 02/06/2018)
- Section [2-2365](#) (Provided for Permitted Use of Funds in the SMART Plan; Adopted 02/06/2018)
- Section [2-2367](#) (Provided for Public Purpose of the Trust Fund for the Welfare of County Residents; Adopted 02/06/2018)
- Section [2-2368](#) (Provided for Municipal Contribution to Trust Fund pertaining to the SMART Plan; Adopted 02/06/2018)
- [Ordinance 18-8](#) (Established the Transportation Infrastructure Improvement District; Adopted 02/06/2018; Sponsored by Commissioner Esteban L. Bovo, Jr.)

Uses and Restrictions

The Trust Fund was established to be able to finance the Strategic Miami Area Rapid Transit (SMART) Plan through the mechanism of Tax Increment Financing (TIF) and allow the issuance of bonds to utilize future ad valorem tax revenue increases to fund the SMART Plan. The permitted uses for said funds are:

- a. Expenses of development planning, professional fees, surveys and financial analysis.
- b. Initial construction and reconstruction costs of the stations, stops, terminals, or intermodal facilities; parking facilities; guideways, and tracks, sitework and special conditions, et al.
- c. The acquisition or lease of real property, rights-of-way, easements, and/or other property interests and/or improvements thereto, including but not limited to rail corridor easement payments for a SMART Plan rapid transit corridor project that uses a rail corridor owned by a third party.
- d. The initial and replacement costs of the rolling stock.
- e. The clearance and preparation of property for development.
- f. Relocation of site occupants in order to utilize property.
- g. Annual cost of operations for the SMART Plan rapid transit corridor projects.
- h. Annual cost of maintenance for the SMART Plan.
- i. Replacement capital costs and maintenance costs for the SMART Plan.
- j. The repayment of principal and interest or any other redemption premium for loans, advances, bonds, bond anticipation notes and any other form of indebtedness.

SUMMARY OF TRUST FUNDS

- k. All expenses incidental to or connected with the issuance, sale, redemption, retirement or purchase of bonds, et al.
- l. Lump sum and/or periodic payments under a private public partnership agreement or an agreement with another government entity for the development, construction, maintenance, and/or operation of the SMART Plan.
- m. Cost of maintenance, not to exceed in total for that year 20% of that year's Tax Increment, for any portion of the Metrorail System in existence as of the effective date of this ordinance.

On the last day of the fiscal year, any funds which remain in the Trust Fund after payment of the authorized expenses for such year shall remain in the Trust Fund for future use toward transportation infrastructure improvements for the development, maintenance, and or/operation of the SMART Plan rapid transit corridors.

Sunset Provision

30 years from its effective date or date upon which all bonds, advances, loans or other forms of indebtedness including interest thereon, secured by the Trust Fund are paid in full.

3. Southeast Overtown/Park West Community Redevelopment Trust Fund

Legislation

- [163.387\(6\), Florida Statutes](#) (Authorized Uses of the CRA Trust Fund)
- [Sec. 29-6. of the Miami-Dade County Code](#) (Outlined the Powers and Obligations of the Southeast Overtown/Park West Community Redevelopment Agency and Establishes the Associated Trust Fund)
- [Ordinance No. 82-115](#) (Established the Southeast Overtown/Park West Community Redevelopment Agency and Trust Fund; Adopted 12/21/1982)

Uses and Restrictions

Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area, and not for general government purposes. The expenditure of moneys in the redevelopment trust fund is specifically authorized by section 163.387(6), Florida Statutes, for undertakings of a community redevelopment agency as described in the community redevelopment plan for the following purposes, including, but not limited to:

- a. Administrative and overhead expenses necessary or incidental to the implementation of a community redevelopment plan adopted by the agency.
- b. Expenses of redevelopment planning, surveys, and financial analysis, including the reimbursement of the governing body or the community redevelopment agency for such expenses incurred before the redevelopment plan was approved and adopted.
- c. The acquisition of real property in the redevelopment area.
- d. The clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants within or outside the community redevelopment area as provided in s. 163.370.
- e. The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.

SUMMARY OF TRUST FUNDS

- f. All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account provided for in the ordinance or resolution authorizing such bonds, notes, or other form of indebtedness.
- g. The development of affordable housing within the community redevelopment area.
- h. The development of community policing innovations.

[Section 163.370\(2\)\(c\)](#) Florida Statutes limits the use of CRA trust fund monies to activities within the community redevelopment area.

Sunset Provision

Not specified in the legislation.

4. Code Enforcement Technology Trust Fund

Legislation

- [Ordinance No. 99-55](#) (Established [Section 8CC-10.1](#), entitled Code Enforcement Technology Trust Fund; Adopted 5/25/99; Sponsored by Commissioner Dennis C. Moss)
- [Ordinance No. 19-90](#) (Amended Section 8CC-10.1, providing for Mayor to Appoint Committee to Determine Use of Code Enforcement Technology Trust Fund; Adopted 9/10/19; Requested by Office of Management and Budget)

Uses and Restrictions

The Trust Fund was established to be used for the enhancement of the technological capability of all code enforcement departments. The County Mayor shall appoint a committee of five people to determine the priority for use of the fund.

Sunset Provision

Not specified in the legislation.

5. Subaccount of the Biscayne Bay Environmental Enhancement Trust Fund for Boat (Vessel) Registration

Legislation

- Ordinance 85-11 (Established a County Registration Fee on Vessels Operating or Stored in Miami-Dade County; Adopted 2/19/85; Sponsored by James F. Redford, Jr.)
- Ordinance 89-122 (Amended [Section 7-22.1](#) of the County Code, making additions to the permitted uses and aligning the vessel registration fee with what is permitted by state statute; Adopted 11/21/89).

Uses and Restrictions

The funds generated by the local fee are deposited into the Biscayne Bay Environmental Enhancement Trust Fund. Monies realized from the annual vessel registration fee and deposited in the Biscayne Bay Environmental Enhancement Trust Fund shall be used for:

- a. Maintenance and installation of aids to navigation to protect valuable Bay habitats.
- b. Fisheries enhancement and maintenance.

SUMMARY OF TRUST FUNDS

- c. Habitat enhancement and maintenance.
- d. Activities related to the preservation of manatees and their habitat.
- e. Other water body maintenance and enhancement activities.

Sunset Provision

Not specified in the legislation.

6. Naranja Lakes Community Redevelopment Agency Trust Fund

Legislation

- [163.387\(6\), Florida Statutes](#) (Authorized Uses of the CRA Trust Fund)
- [Article CXI Sec. 2-1682. of the Miami-Dade County Code](#) (Established the Naranja Lakes Community Redevelopment Agency Trust Fund)
- [Ordinance No. 03-106](#) (Established the Naranja Lakes Community Redevelopment Agency Trust Fund; Adopted 5/6/2003; Requested by OMB)

Uses and Restrictions

Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area, and not for general government purposes. The expenditure of moneys in the redevelopment trust fund is specifically authorized by section 163.387(6), Florida Statutes, for undertakings of a community redevelopment agency as described in the community redevelopment plan for the following purposes, including, but not limited to:

- a. Administrative and overhead expenses necessary or incidental to the implementation of a community redevelopment plan adopted by the agency.
- b. Expenses of redevelopment planning, surveys, and financial analysis, including the reimbursement of the governing body or the community redevelopment agency for such expenses incurred before the redevelopment plan was approved and adopted.
- c. The acquisition of real property in the redevelopment area.
- d. The clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants within or outside the community redevelopment area as provided in s. 163.370.
- e. The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.
- f. All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account provided for in the ordinance or resolution authorizing such bonds, notes, or other form of indebtedness.
- g. The development of affordable housing within the community redevelopment area.
- h. The development of community policing innovations.

[Section 163.370\(2\)\(c\)](#) Florida Statutes limits the use of CRA trust fund monies to activities within the community redevelopment area.

Sunset Provision

Not specified in the legislation.

SUMMARY OF TRUST FUNDS

7. Tree Trust Fund for Planting Trees on Public Property

Legislation

- [Ordinance No. 16-93](#) (Amended [Section 2-1336](#) and [Section 24-39](#) of the County Code, providing for subaccount to Tree Trust Fund for planting trees on public property; Adopted 9/7/16; Sponsored by Dennis C. Moss)

Uses and Restrictions

Monies equivalent to 35 percent of the previous fiscal year's contributions to the Tree Trust Fund shall be placed in a subaccount of the Tree Trust Fund to be disbursed administratively for the planting of trees on public property along public rights-of-way within Miami-Dade County, with the goal of enhancing the County's roadways and transportation gateways.

The subaccount shall be dedicated solely to planting trees on public property. All disbursements shall be made in conjunction with the Miami-Dade Street Trees Matching Grant program and shall require matching funds or resources, to the satisfaction of the Director of Parks, Recreation and Open Spaces Department, or successor department, with a preference given to areas with 20 percent or less of tree canopy and which are located in a Census Tract that is in the fourth or fifth quintile distribution of Median Household Income.

Sunset Provision

Not specified in the legislation.

8. Lobbyist Registration Trust Fund

Legislation

- Ordinance No. 91-22 (Established the Lobbyist Registration Trust Fund; Adopted 2/19/91)
- Ordinance No. 10-56 (Amended Section 2-11.1(s)(2)(b) of the County Code, to provide that 15% of funds generated by lobbyist registration fees shall be deposited into a separate account to be used by Miami-Dade County Commission on Ethics and Public Trust to fund educational outreach, the rendering of advisory opinions and enforcement of provisions regarding lobbyists; Adopted 9/21/10; Sponsored by Joe A. Martinez)

Uses and Restrictions

The established Lobbyist Registration Trust Fund shall be expended for the purpose of recording, transcribing, administration and other costs incurred in maintaining these records for availability to the public. 15% of funds generated by lobbyist registration fees shall be deposited into a separate account, and shall be expended by the Ethics Commission for the purposes of educational outreach, the rendering of advisory opinions and enforcement of the provisions of Section 2-11.1(s) relating to lobbyists. Lobbyist registration fees are deposited by the Clerk into the Lobbyist Registration Trust Fund. The current lobbyist registration fee is \$490.

Sunset Provision

Not specified in the legislation.

SUMMARY OF TRUST FUNDS

9. Driver Education Safety Trust Fund

Legislation

- Florida Statutes [318.1215](#) (Established the Dori Slosberg Driver Education Safety Act to Allow a Board of County Commissioners to Adopt, by Ordinance, a Requirement to Collect an Additional \$5 with each Civil Traffic Penalty, which shall be Used to Fund Driver Education Programs in Schools; Adopted 10/01/2002).
- Ordinance No. [02-167](#) (Established the Driver Education Safety Trust Fund; Adopted 9/24/2002; Sponsored by Commissioner Natacha Seijas)
- Resolution No. R-618-03 (Established Procedures for the Selection of the Driver's Education Programs as Grant Recipients of Funds Collected; Adopted 06/03/2003; Requested by OMB)
- Resolution No. R-858-03 (Approved Grant Award from the Driver's Education Safety Trust Fund and Authorizing a Grant Agreement with Miami-Dade County Public Schools; Adopted 7/22/03; Requested by OMB)

Uses and Restrictions

To assist driver education programs in the public and non-public schools; such funds shall be used for direct educational expenses. The funds shall not be used for administration.

Sunset Provision

Not specified in the legislation.

10. Zoo Miami Improvement Trust Fund

Legislation

- [Resolution No. R-899-13](#) (Established the Zoo Miami Improvement Trust Fund; Adopted 11/5/13; Sponsored by Dennis C. Moss)
- [Resolution No. R-523-18](#) (Authorized Use of \$825,250 from the Zoo Miami Improvement Trust Fund; Adopted 5/15/18; Sponsored by Dennis C. Moss)

Uses and Restrictions

The Trust Fund was established to accept donations and contributions, proceeds from fundraising activities and higher than anticipated earned revenues with approval from the Office of Management and Budget for extraordinary maintenance, repairs and improvements at Zoo Miami. Expenditures from the Trust Fund will be restricted to extraordinary maintenance, repairs and improvements at Zoo Miami.

Sunset Provision

Not specified in the legislation.

SUMMARY OF TRUST FUNDS

11. Pine Rockland Acquisition and Restoration

Legislation

- Ordinance No. 04-214 (Reorganized and Consolidated [Chapter 24](#) of the County Code, including [Section 24-39](#) - Tree Trust Fund; Adopted 12/2/04).

Uses and Restrictions

The purpose of the Tree Trust Fund is to acquire, protect and maintain Natural Forest Communities in Miami-Dade County, and to plant trees on public property. Natural Forest Communities are rare upland plant communities that are protected in Miami-Dade County. The Pine Rocklands are a designated Natural Forest Community, according to the Miami-Dade County Department of Regulatory and Economic Resources. Funds from the Tree Trust Fund shall be disbursed for the acquisition, maintenance, management, and protection of Natural Forest Communities, which includes the Pine Rocklands, or for planting trees on public property. Such monies may be used as a matching fund contribution towards the acquisition of natural forest communities in Miami-Dade County in association with other public land acquisition programs, such as, but not limited to, the State of Florida Conservation and Recreational Lands Trust Fund.

Sunset Provision

Not specified in the legislation.

12. Affordable Housing Trust Fund: Revolving Loan Fund from General Fund Revenues

Legislation

- Code Section [17-132.1](#) (Established the Affordable Housing Trust Fund; Adopted 03/07/2017)
- Resolution No. [R-16-27](#) (Established [Section 17-132.1](#) of the Code to Create a Revolving Loan Fund from General Fund Revenues to be Placed into the Affordable Housing Trust Fund; Adopted 11/01/2016; Sponsored by Commissioner Xavier L. Suarez)

Uses and Restrictions

The Trust Fund was established to make loans to developers and for administration and to be used as a permanent, renewable source of revenue to meet the needs of residents, to include provisions for mixed-income housing. The uses under the Trust Fund provide for the following:

- Short-term loans to be made available to developers for the construction, rehabilitation or acquisition of land or housing for sale or rental to homebuyers; and
- Revolving loan fund monies to be used for single-family or multi-family housing.

50% of actual carryover general fund revenues in excess of the adopted budget, up to \$10,000,000, will be placed in the Affordable Housing Trust Fund subject to appropriation each year and shall be used for revolving loan fund.

Sunset Provision

Not specified in the legislation.

SUMMARY OF TRUST FUNDS

13. NW 79th Street Corridor Community Redevelopment Trust Fund

Legislation

- [163.387\(6\), Florida Statutes](#) (Authorized Uses of the CRA Trust Fund)
- [Article CXXXIX Sec. 2-2092](#) of the Miami-Dade County Code (Established the NW 79th Street Corridor Community Redevelopment Agency)
- [Ordinance No. 11-55](#) (Established the NW 79th Street Corridor Community Redevelopment Agency and Trust Fund; Adopted 7/19/2011; Sponsored by Jean Monestime)

Uses and Restrictions

Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area, and not for general government purposes. The expenditure of moneys in the redevelopment trust fund is specifically authorized by section 163.387(6), Florida Statutes, for undertakings of a community redevelopment agency as described in the community redevelopment plan for the following purposes, including, but not limited to:

- i. Administrative and overhead expenses necessary or incidental to the implementation of a community redevelopment plan adopted by the agency.
- j. Expenses of redevelopment planning, surveys, and financial analysis, including the reimbursement of the governing body or the community redevelopment agency for such expenses incurred before the redevelopment plan was approved and adopted.
- k. The acquisition of real property in the redevelopment area.
- l. The clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants within or outside the community redevelopment area as provided in S. 163.370.
- m. The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.
- n. All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account provided for in the ordinance or resolution authorizing such bonds, notes, or other form of indebtedness.
- o. The development of affordable housing within the community redevelopment area.
- p. The development of community policing innovations.

[Section 163.370\(2\)\(c\)](#) Florida Statutes limits the use of CRA trust fund monies to activities within the community redevelopment area.

Sunset Provision

Not specified in the legislation.

SUMMARY OF TRUST FUNDS

14. Florida Environmental Task Force Trust Fund

Legislation

- [Resolution No. R-129-00](#) (Established Creation and Maintenance of a Trust Fund Account to Deposit Court Ordered Payments; Adopted 2/8/00; Requested by Miami-Dade Police Department)
- [Resolution No. R-130-00](#) (Established Creation and Maintenance of a Trust Fund Account for the Receipt and Expenditure of Governmental and Privately Donated Funds; Adopted 2/8/00; Requested by Miami-Dade Police Department)
- [Resolution No. R-870-00](#) (Established Creation and Maintenance of a Trust Fund Account for the Receipt and Expenditure of Court Awarded Payments, Governmental and Privately Donated Funds; Adopted 7/25/00; Requested by Miami-Dade Police Department)
- [Resolution No. R-361-11](#) (Directed the Mayor to Prepare and Submit a Written Report to the Board regarding the South Florida Environmental Task Force and the Trust Fund; Adopted 5/3/11; Requested by Commissioner Sally A. Heyman)

Uses and Restrictions

The Trust Fund was established to be used to combat environmental criminal activity within Miami-Dade County through the Miami-Dade Police Department Environmental Investigations Unit. The funds are to be utilized for staffing, equipment, training and investigative expenses required to support the operations of the South Florida Environmental Task Force, which is comprised of representatives from several federal, state and local law enforcement agencies, including the United States Environmental Protection Agency, the United States Department of Transportation, the Florida Department of Environmental Protection, the Miami-Dade Police Department and the City of Miami Police Department.

Sunset Provision

Not specified in the legislation.

15. Parks, Recreation and Open Spaces Adopt-a-Park Program Trust Fund

Legislation

Resolution No. R-1724-85 (Established the Trust Fund for Specified Park Purposes; Adopted 12/17/85; Requested by County Manager Merritt Stierheim)

Uses and Restrictions

The Trust Fund was established for donations received through the Adopt-a-Park Program for improvements to specified parks and facilities as recommended by the Parks, Recreation and Open Spaces Department.

Sunset Provision

Not specified in the legislation.

SUMMARY OF TRUST FUNDS

16. Parks, Recreation and Open Spaces Chapman Field Trust

Legislation

- Resolution No. R-920-80 (Established Lease Agreement for Chapman Field Park for Use as a Park and Recreational Facility through 2030; Adopted on 7/15/80)
- [Resolution No. R-1050-13](#) (Established Settlement Agreement with Deering Bay Yacht and Country Club Establishing a Lease Payment Structure and Nonbinding Land Negotiations for a Portion of Chapman Field Park; Adopted on 12/17/13; Requested by the Parks, Recreation and Open Spaces Department)

Uses and Restrictions

All lease payments are deposited into this Trust Fund for the development of Chapman Field Park.

Sunset Provision

The Trust Fund will exist for the term of the lease.

17. West Perrine Community Redevelopment and Revitalization Trust Fund

Legislation

[163.387\(6\), Florida Statutes](#) (Authorized Uses of the CRA Trust Fund)

[Article CXXVII Sec. 2-2001 of the Miami-Dade County Code](#) (Establishes the West Perrine Community Redevelopment and Revitalization Trust Fund)

[Ordinance No. 07-79](#) (Established the West Perrine Community Redevelopment Agency Trust Fund; Adopted 6/5/2007; Requested by Office of Strategic Business Management)

Uses and Restrictions

Any funds received from a tax increment financing area must be used for specific redevelopment purposes within the targeted area, and not for general government purposes. The expenditure of moneys in the redevelopment trust fund is specifically authorized by section 163.387(6), Florida Statutes, for undertakings of a community redevelopment agency as described in the community redevelopment plan for the following purposes, including, but not limited to:

- a. Administrative and overhead expenses necessary or incidental to the implementation of a community redevelopment plan adopted by the agency.
- b. Expenses of redevelopment planning, surveys, and financial analysis, including the reimbursement of the governing body or the community redevelopment agency for such expenses incurred before the redevelopment plan was approved and adopted.
- c. The acquisition of real property in the redevelopment area.
- d. The clearance and preparation of any redevelopment area for redevelopment and relocation of site occupants within or outside the community redevelopment area as provided in s. 163.370.
- e. The repayment of principal and interest or any redemption premium for loans, advances, bonds, bond anticipation notes, and any other form of indebtedness.
- f. All expenses incidental to or connected with the issuance, sale, redemption, retirement, or purchase of bonds, bond anticipation notes, or other form of indebtedness, including funding of any reserve, redemption, or other fund or account provided for in the ordinance or resolution authorizing such bonds, notes, or other form of indebtedness.

SUMMARY OF TRUST FUNDS

- g. The development of affordable housing within the community redevelopment area.
- h. The development of community policing innovations.

Sunset Provision

According to the original language of the ordinance, the ordinance was to be subject to a sunset review by the Board and stand repealed 10 years from its effective day. On September 7, 2016, the Board approved [Resolution No. R-765-16](#) which amended Ordinance 07-79 to extend the life of the CRA until September 30, 2046.

NON-DEPARTMENTAL GENERAL FUND ALLOCATION

Purpose: This report aims to compare FY 2020-21 to FY 2021-22 budgeted allocation of the County's General Fund for Countywide and Unincorporated Municipal Service Area combined to areas not directly associated with any County Agency, focusing on Non-Departmental areas. The overall funding of the Non-Departmental items decreased by \$6.3 million.

*Line item reflects updates per the Change Memo from September 7, 2021.

Decreased Funding: Table 1 represents the Non-Departmental program categories that decreased in funding from the General Fund when comparing FY 2020-21 to FY 2021-22.

Table 1 (in thousands)

Program Category	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
South Pointe Interlocal Payment	\$ 22,347	\$ 10,773	\$ (11,574)	-52%
Medicaid	\$ 53,011	\$ 49,725	\$ (3,286)	-6%
Infrastructure Improvement District	\$ 2,632	\$ -	\$ (2,632)	-100%
Orange Bowl Committee	\$ 3,035	\$ 500	\$ (2,535)	-84%
Special Elections Reserve	\$ 2,000	\$ -	\$ (2,000)	-100%
Wage Adjustment, FRS, Separation, and Energy Reserve	\$ 20,718	\$ 19,000	\$ (1,718)	-8%
Technology Initiatives:	\$ 1,400	\$ 500	\$ (900)	-64%
Orange Blossom Classic*	\$ 1,000	\$ 500	\$ (500)	-50%
Office of the New Americans	\$ 150	\$ -	\$ (150)	-100%
Immigration Support	\$ 50	\$ -	\$ (50)	-100%
Miscellaneous Operating/Refunds	\$ 72	\$ 65	\$ (7)	-10%
Quality Neighborhood Improvement Bond Program Debt	\$ 10,751	\$ 10,745	\$ (6)	0%
TOTAL	\$ 117,166	\$ 91,808	\$ (25,358)	-22%

Source: FY 2020-21 Adopted Budget and Multi-Year Capital Plan and FY 2021-22 Proposed Budget and Multi-Year Capital Plan

NON-DEPARTMENTAL GENERAL FUND ALLOCATION

Increased Funding: Table 2 represents the Non-Departmental program categories that increased in funding from the General Fund when comparing FY 2020-21 to FY 2021-22.

Table 2 (in thousands)

Program Category	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
Public Safety Community-based Organizations	\$ 1,445	\$ 1,446	\$ 1	0%
Radio Public Information Program	\$ 148	\$ 149	\$ 1	1%
Miscellaneous Operating	\$ 228	\$ 235	\$ 7	3%
Public Campaign Financing	\$ 102	\$ 109	\$ 7	7%
Interpreter Services	\$ 20	\$ 30	\$ 10	50%
Accidental Death Insurance	\$ 150	\$ 176	\$ 26	17%
Employee Awards	\$ 270	\$ 300	\$ 30	11%
Employee Background Checks	\$ 50	\$ 80	\$ 30	60%
Community Redevelopment Agency and Other Studies	\$ 268	\$ 300	\$ 32	12%
Promotional Items	\$ 60	\$ 100	\$ 40	67%
Employee Advertisements	\$ 198	\$ 250	\$ 52	26%
Memberships in Local, State, and National Organizations	\$ 427	\$ 500	\$ 73	17%
DUI Toxicology Contract	\$ 985	\$ 1,067	\$ 82	8%
Laurel Wilt Program (Florida Avocado Administrative Committee)**	\$ -	\$ 150	\$ 150	-
Recreation and Culture Community-based Organizations	\$ 100	\$ 262	\$ 162	162%
County ID Program Study**	\$ -	\$ 200	\$ 200	-
Labor Standards Co-Enforcement Program (CORE Alliance)**	\$ -	\$ 200	\$ 200	-
Sobering Centers Program**	\$ -	\$ 200	\$ 200	-
Miami International Agricultural, Horse and Cattle Show**	\$ -	\$ 250	\$ 250	-
Employee Training and Development**	\$ -	\$ 300	\$ 300	-
Management Consulting	\$ 500	\$ 800	\$ 300	60%
FIU Apprenticeship program**	\$ -	\$ 350	\$ 350	-
Urban Impact Lab * **	\$ -	\$ 350	\$ 350	-
Juneteenth Holiday* **	\$ -	\$ 500	\$ 500	-
South Dade Smooth Jazz Festival * **	\$ -	\$ 500	\$ 500	-
Jazz in the Gardens* **	\$ -	\$ 500	\$ 500	-
EDA Grant (Global Entrepreneurship Network)**	\$ -	\$ 785	\$ 785	-
Future Bond Miami, Children's Savings Account * **	\$ -	\$ 1,000	\$ 1,000	-
Grant Match Reserve**	\$ 1,511	\$ 2,536	\$ 1,025	68%
Community-Based Organizations, including Food Programs* **	\$ 15,560	\$ 17,102	\$ 1,542	10%
Property Damage Insurance	\$ 3,000	\$ 5,070	\$ 2,070	69%
Tax Increment Financing	\$ 61,484	\$ 64,180	\$ 2,696	4%
IT Funding Model Distribution	\$ 47,953	\$ 50,838	\$ 2,885	6%
FTX Naming Rights Payments**	\$ -	\$ 5,500	\$ 5,500	-
Enhanced County and District Program Fund* **	\$ -	\$ 62,720	\$ 62,720	-
TOTAL	\$ 134,459	\$ 219,035	\$ 84,576	63%

Source: FY 2020-21 Adopted Budget and Multi-Year Capital Plan and FY 2021-22 Proposed Budget and Multi-Year Capital Plan

Notes:

**** Line items indicate newly added funding for a program.**

NON-DEPARTMENTAL GENERAL FUND ALLOCATION

No Change in Funding: Table 3 represents the Non-Departmental program categories that had no change in funding from the General Fund when comparing FY 2020-21 to FY 2021-22.

Table 3 (in thousands)

Program Category	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
Activation Reserve	\$ 150	\$ 150	\$ -	0%
Alliance for Aging	\$ 220	\$ 220	\$ -	0%
Child Care Center trust	\$ 30	\$ 30	\$ -	0%
Child Protection team (University of Miami)	\$ 175	\$ 175	\$ -	0%
Civilian Investigative Panel Reserve	\$ 750	\$ 750	\$ -	0%
Community-based Organizations Discretionary Reserve	\$ 3,900	\$ 3,900	\$ -	0%
Comprehensive Planning Assessment	\$ 100	\$ 100	\$ -	0%
Contingency Reserve	\$ 5,000	\$ 5,000	\$ -	0%
Court Care Program - YMCA	\$ 340	\$ 340	\$ -	0%
CRA Studies	\$ 200	\$ 200	\$ -	0%
Employ Miami-Dade Program (NANA and SantLa)	\$ 700	\$ 700	\$ -	0%
Employee Physicals	\$ 1,500	\$ 1,500	\$ -	0%
External Audits	\$ 800	\$ 800	\$ -	0%
Film Incentive Program	\$ 400	\$ 400	\$ -	0%
General Publicity	\$ 100	\$ 100	\$ -	0%
Health Council of South Florida	\$ 33	\$ 33	\$ -	0%
In-Kind Services Reserve	\$ 150	\$ 150	\$ -	0%
Inmate Medical	\$ 1,300	\$ 1,300	\$ -	0%
Long Term Disability Insurance	\$ 1,400	\$ 1,400	\$ -	0%
Medicaid Reimbursement from Public Health Trust	\$ (30,000)	\$ (30,000)	\$ -	0%
Miami Marathon (LTF Triathlon Series, LLC)	\$ 25	\$ 25	\$ -	0%
Miami Ventures Program (Beacon Council)*	\$ 1,000	\$ 1,000	\$ -	0%
Miami-Dade Age-Friendly Initiative (Health Foundation of	\$ 50	\$ 50	\$ -	0%
Mom and Pop Business Grants	\$ 1,044	\$ 1,044	\$ -	0%
Outside Legal Services	\$ 1,000	\$ 1,000	\$ -	0%
Outside Printing	\$ 100	\$ 100	\$ -	0%
Prior Year Encumbrances	\$ 1,500	\$ 1,500	\$ -	0%
Public Guardianship	\$ 2,728	\$ 2,728	\$ -	0%
Save Our Seniors Homeowners Relief Fund	\$ 3,100	\$ 3,100	\$ -	0%
South Florida Behavioral Network	\$ 1,000	\$ 1,000	\$ -	0%
South Florida Regional Planning Council	\$ 506	\$ 506	\$ -	0%
State Department of Juvenile Justice	\$ 5,801	\$ 5,801	\$ -	0%
Summer Youth Employment Program	\$ 1,000	\$ 1,000	\$ -	0%
Tax Equalization Reserve	\$ 2,500	\$ 2,500	\$ -	0%
TOTAL	\$ 8,602	\$ 8,602	\$ -	0%

Source: FY 2020-21 Adopted Budget and Multi-Year Capital Plan and FY 2021-22 Proposed Budget and Multi-Year Capital Plan

UNFUNDED CAPITAL PROJECTS BY COMMISSION DISTRICT

Purpose: This report aims to provide a summary of Unfunded Capital Projects for the Proposed Budget FY 2021-22, which includes a comparison to the prior year budget and a detailed schedule of all projects.

Table 1 depicts a summary of the 119 total Unfunded Capital Projects by Commission District for the Proposed Budget FY 2021-22, equating to \$17.2 billion. Six projects are new to the schedule and are attributed to Districts 2, 8, 9, 11, and Countywide for a combined projected cost of \$146.0 million.

Table 1 (in thousands)

Summary of Unfunded Capital Projects FY 2021-22		
District	Number of Projects	Proposed Budget FY 21-22
District 1	1	\$ 34,340
District 2	3	\$ 6,500
District 3	6	\$ 10,324
District 4	3	\$ 74,060
District 5	14	\$ 233,325
District 6	4	\$ 39,339
District 7	9	\$ 208,988
District 8	7	\$ 90,422
District 9	6	\$ 258,178
District 10	4	\$ 164,175
District 11	5	\$ 197,862
District 12	4	\$ 13,200
District 13	3	\$ 16,726
Countywide	28	\$ 13,204,207
Systemwide	3	\$ 53,500
Various	19	\$ 2,639,449
TOTAL	119	\$ 17,244,595

Source: INtegrated Financial Resources Management System (INFORMS)

UNFUNDED CAPITAL PROJECTS BY COMMISSION DISTRICT

Table 2 depicts a comparative analysis of the Unfunded Capital Projects by Commission District between FY 2021-22 Proposed Budget and FY 2020-21 Adopted Budget. The \$3.6 billion or 17% decrease is mainly attributed to the \$2.0 billion in adjusted estimates for existing unfunded projects, \$1.7 billion in dropped projects and \$146.0 million in new projects.

Table 2 (in thousands)

Two-Year Outlook on Unfunded Capital Projects FY 2021-22 vs. FY 2020-21				
District	Adopted Budget FY 20-21	Proposed Budget FY 21-22	Increase/ (Decrease) (\$)	Increase/ (Decrease) (%)
District 1	\$ 30,919	\$ 34,340	\$ 3,421	11.1%
District 2	\$ 300	\$ 6,500	\$ 6,200	2066.7%
District 3	\$ 11,341	\$ 10,324	\$ (1,017)	-9.0%
District 4	\$ 114,404	\$ 74,060	\$ (40,344)	-35.3%
District 5	\$ 239,510	\$ 233,325	\$ (6,185)	-2.6%
District 6	\$ 994,357	\$ 39,339	\$ (955,018)	-96.0%
District 7	\$ 173,475	\$ 208,988	\$ 35,513	20.5%
District 8	\$ 57,788	\$ 90,422	\$ 32,634	56.5%
District 9	\$ 322,194	\$ 258,178	\$ (64,016)	-19.9%
District 10	\$ 142,119	\$ 164,175	\$ 22,056	15.5%
District 11	\$ 134,662	\$ 197,862	\$ 63,200	46.9%
District 12	\$ 16,895	\$ 13,200	\$ (3,695)	-21.9%
District 13	\$ 33,729	\$ 16,726	\$ (17,003)	-50.4%
Countywide	\$ 15,674,801	\$ 13,204,207	\$ (2,470,594)	-15.8%
Systemwide	\$ 53,500	\$ 53,500	\$ -	0.0%
Various	\$ 2,820,818	\$ 2,639,449	\$ (181,369)	-6.4%
TOTAL	\$ 20,820,812	\$ 17,244,595	\$ (3,576,217)	-17.2%

Source: Departmental Information and INFORMS

UNFUNDED CAPITAL PROJECTS BY COMMISSION DISTRICT

Table 3 below is a detailed listing of the Unfunded Capital Projects by Commission District for the FY 2021-22 Adopted Budget.

Table 3 (in thousands)

Unfunded Capital Project by District				
District	Project Number	Project Name	Location	Project Cost
1	2000001089	Ives Estates - Capital Improvements	20901 NE 16 Ave	\$ 34,340
2	2000001443	Golden Glades Branch - Interior/Exterior Renovations	100 NE 166 St	\$ 150
2	2000001454	Arcola Lakes Branch - Outdoor Children's Area	8240 NW 7 Ave	\$ 150
2	2000001714	Senior Housing - Permanent	12221 W Dixie Hwy	\$ 6,200
3	2000000505	Little River Branch - Replacement Branch	110 NE 79 St	\$ 8,000
3	2000000516	Wynwood Branch (Wynwood Community Center) - New	2905 NW 2 Ave	\$ 524
3	2000000854	Culmer/Overtown Branch - Impact Resistant Windows/Storefront	350 NW 13 St	\$ 125
3	2000000855	Culmer/Overtown Branch - Interior/Exterior Renovations	350 NW 13 St	\$ 300
3	2000001226	Civic Center Branch - Replace Kiosk	1501 NW 12 Ave	\$ 500
3	2000001447	Model City Branch - Interior Renovations	2211 NW 54 St	\$ 875
4	2000000867	North Shore Branch - Exterior Renovations	7501 Collins Ave	\$ 160
4	2000000868	North Shore Branch - Repair Glass Enclosure	7501 Collins Ave	\$ 200
4	2000001071	Greynolds & East Greynolds - Capital Improvements	17530 W Dixie Hwy	\$ 73,700
5	2000000861	Miami Beach Regional - Roof Replacement	227 22 St	\$ 800
5	2000001396	Hispanic Branch - Interior Renovations	1398 SW 1 St	\$ 100
5	2000001397	Miami Beach Regional - Interior/Exterior Renovations	227 22 St	\$ 1,000
5	2000001402	Shenandoah Branch - Interior/Exterior Renovations	2111 SW 19 St	\$ 125
5	2000001445	Main Library - Interior Renovations	101 West Flagler St	\$ 3,000
5	2000000279	Hickman Garage - Building Improvements	270 NW 2 St	\$ 2,600
5	6430230	Passenger Terminals - Mobile Walkways	Dante B. Fascell Port of Miami - Dade	\$ 10,200
5	6433020	Cruise Ferry Complex - New	Dante B. Fascell Port of Miami - Dade	\$ 20,000
5	2000000024	Gantry Cranes - Rubber Tire Replacement	Dante B. Fascell Port of Miami - Dade	\$ 10,000
5	2000000026	Parking Garages - Expansion	Dante B. Fascell Port of Miami - Dade	\$ 55,000
5	2000000027	Port Roadway - Realignment	Dante B. Fascell Port of Miami - Dade	\$ 25,000
5	2000000029	Cruise Terminals - Concourses and Berthing Modifications	Dante B. Fascell Port of Miami - Dade	\$ 15,000
5	2000000030	New Berth O - West New Apron	Dante B. Fascell Port of Miami - Dade	\$ 67,000
5	2000000567	Port Operations Site - New Facility	Dante B. Fascell Port of Miami - Dade	\$ 23,500
6	2000001398	Miami Springs Branch - Interior/Exterior Renovations	401 Westward Dr	\$ 150
6	2000001083	A. D. Barnes - Capital Improvements	3401 SW 72 Ave	\$ 13,589
6	2000000101	MIA - Perimeter Road Widening	Miami International Airport	\$ 20,000
6	2000000589	MIA - Concourses D and E - Apron and Taxi Lane Pavements	Miami International Airport	\$ 5,600

UNFUNDED CAPITAL PROJECTS BY COMMISSION DISTRICT

Table 3 (continued)

District	Project Number	Project Name	Location	Project Cost
7	2000000577	Coconut Grove Playhouse - Rehearsal Space, Scene and Costume Shop	3500 Main Hwy	\$ 10,000
7	2000000962	Vizcaya - Farm Village	3251 S Miami Ave	\$ 50,000
7	2000000871	South Miami Branch - Air Handler Replacement	6000 Sunset Dr	\$ 300
7	2000001401	Pinecrest Branch - Interior Renovations	5835 SW 111 St	\$ 200
7	2000001403	Virrick Park Branch - Interior Renovations	3255 Plaza St	\$ 125
7	2000001449	South Miami Branch - Interior/Exterior Renovations	6000 Sunset Dr	\$ 800
7	2000001450	South Miami Branch - Impact Resistant Windows and Storefront	6000 Sunset Dr	\$ 150
7	2000001063	Crandon Golf - Capital Improvements	4000 Crandon Blvd	\$ 18,035
7	2000001069	Crandon - Capital Improvements	4000 Crandon Blvd	\$ 129,378
8	2000000214	South Miami-Dade Cultural Arts Center - Bandshell	10950 SW 211 St	\$ 3,000
8	2000001400	Palmetto Bay Branch - Interior/Exterior Renovations	17641 Old Cutler Rd	\$ 150
8	2000002114	South Dade Regional - Interior/Exterior Renovations	10750 SW 211 St	\$ 706
8	2000000999	Charles Deering Estate - Capital Improvements	16701 SW 72 Ave	\$ 55,235
8	2000001059	Briar Bay Golf - Capital Improvements	9399 SW 134 St	\$ 578
8	2000001066	Palmetto Golf - Capital Improvements	9300 SW 152 St	\$ 6,512
8	2000001158	Lakes By The Bay - Capital Improvements	SW 216 St / SW 85 Ave	\$ 24,241
9	2000000949	New District Station - Eureka	SW 184 St and SW 157 Ave	\$ 15,000
9	2000001399	Naranja Branch - Interior/Exterior Renovations	14850 SW 280 St	\$ 200
9	2000002074	Chuck Pezoldt Library and Community Center - New	SW 168 St and SW 157 Ave	\$ 2,139
9	2000000996	Zoo Miami - Capital Improvements	12400 SW 152 St	\$ 176,933
9	2000001087	Homestead Air Reserve - Capital Improvements	27401 SW 127 Ave	\$ 62,606
9	2000001161	Southridge - Capital Improvements	11250 SW 192 St	\$ 1,300
10	2000000576	Westchester Cultural Arts Center - Additional Facility Improvements	7900 SW 40 St	\$ 3,000
10	2000001451	Westchester Regional - Interior/Exterior Renovations	9445 Coral Way	\$ 4,500
10	2000001157	Kendal Indian Hammocks - Capital Improvements	11395 SW 79 St	\$ 45,380
10	2000001166	Tropical - Capital Improvements	7900 SW 40 St	\$ 111,295
11	2000001974	Tamiami Trail - Flyover	SW 8 St and SW 137 Ave	\$ 45,222
11	2000001452	West Kendall Regional - Second Floor Interior Renovations	10201 Hammocks Blvd	\$ 1,800
11	2000001163	Tamiami - Capital Improvements	11201 SW 24 St	\$ 143,500
11	2000001051	Trash and Recycling Center (West) - New	To Be Determined	\$ 5,650
11	2000001715	Krome Facility - Specialized Housing	18055 SW 12 St	\$ 1,690
12	323790	Property and Evidence Bureau - New Storage Facility	8951 NW 58 St	\$ 10,000
12	2000001432	Police Equipment - License Plate Readers	9105 NW 25 St	\$ 1,000
12	2000001259	Track and Guideway Work Facility Building	6601 NW 72 Ave	\$ 2,050
12	2000001444	International Mall Branch - Interior/Exterior Renovations	10315 NW 12 St	\$ 150
13	2000001442	Miami Lakes Branch - Impact Resistant Windows and Storefront	6699 Windmill Gate Rd	\$ 225
13	2000001446	Miami Lakes Branch - Branch Expansion	6699 Windmill Gate Rd	\$ 1,000
13	2000001085	Amelia Earhart - Capital Improvements	11900 NW 42 Ave	\$ 15,501

UNFUNDED CAPITAL PROJECTS BY COMMISSION DISTRICT

Table 3 (continued)

District	Project Number	Project Name	Location	Project Cost
1,2,3,4,5,6,7,8,10,11,12,13,	2000000127	Mast Arms - Upgrades	Various Sites	\$ 40,950
1,2,3,4,5,6,7,8,10,12,13,	2000000128	School Flashing Lights	Various Sites	\$ 5,925
1,2,3,4,5,6,7,8,9,10,11,	60310410	Bike Lanes - New	Various Sites	\$ 47,279
1,2,3,4,5,6,7,8,9,10,11,12,13,	606380	Barrier Removal - Americans With Disabilities Act	Various Sites	\$ 16,891
1,2,3,4,5,6,7,8,9,10,11,12,13,	6010540	Sidewalks - Construct/Repair (Umsa and Arterial Roads)	Various Sites	\$ 65,657
1,2,3,4,5,6,7,8,9,10,11,12,13,	6039660	Bridges - Repair/Replacement	Various Sites	\$ 130,485
1,2,3,4,6,8,9,10,11,12,13	556840	Drainage - Stormwater Improvements and Retrofit	Various Sites	\$ 149,659
1,3,5,6,8,9,10,11,13,	6037280	Streetchlights - Install On Arterial Roads	Various Sites	\$ 30,791
1,6,7,9,10,11,12,13,	2000000124	Traffic Signals - New	Various Sites	\$ 5,930
2,3,5,8,9,11,12	9400	Roadway - Countywide Improvements	Various Sites	\$ 141,110
2,7,9,10,11,13,	609950	Intersection - Turn Bays and Other Operational Improvements	Various Sites	\$ 2,190
4,6,11	2000000439	MIA - Midfield Blast Fence	Miami International Airport	\$ 10,000
4,8,9,11,12,13,	606340	Canal - Improvements and Embankment Restoration	Various Sites	\$ 354,710
7,8,9,10,11,12,13,	609440	Guardrails - Install/Replace, Surrounding Bodies Of Water	Various Sites	\$ 4,942
Countywide	5500	Training Towers (North and South) - Construct	To Be Determined	\$ 8,487
Countywide	321360	Police Air Fleet - Fixed Wing Aircraft Replacement	Various Sites	\$ 2,760
Countywide	2000000799	District Stations - Automated Kiosks	Various Sites	\$ 200
Countywide	1490	Transit Facilities - Roof Replacement	Various Sites	\$ 22,660
Countywide	9540	Strategic Miami Area Rapid Transit (Smart) Plan	Various Sites	\$ 4,763,510
Countywide	2000000669	Metrorail - Train Control Upgrade	Metrorail	\$ 250,660
Countywide	2000000992	Metromover - Extension Guideway Painting	Metromover	\$ 19,600
Countywide	2000000968	Furniture, Fixtures and Equipment - Various Sites	Various Sites	\$ 2,000
Countywide	2000001033	Marinas - Capital Improvements	Various Sites	\$ 350,983
Countywide	2000001223	Local & Other Parks - Capital Improvements	Various Sites	\$ 240,448
Countywide	2000001224	Greenways - Improvements	Various Sites	\$ 131,805
Countywide	2000001231	Green Space - Land Acquisition	Various Sites	\$ 168,524
Countywide	603830	Roadway - Repair and Resurface Local Roads In Umsa	Various Sites	\$ 194,078
Countywide	6030010	Pavement Marking - Replacement	Various Sites	\$ 7,200
Countywide	2000001262	Ocean Outfalls - Legislation Projects	Throughout Miami Dade County	\$ 3,374,000
Countywide	2000001263	Ocean Outfalls - Capacity Projects	Throughout Miami Dade County	\$ 1,730,281
Countywide	2000001264	Wastewater - Commercial Corridors Economic Development	Throughout Miami Dade County	\$ 143,601
Countywide	2000001265	Water - Commercial Corridors Economic Development	Throughout Miami Dade County	\$ 480,016
Countywide	2000001266	Wastewater Treatment Plant - Central District Improvements	Throughout Miami Dade County	\$ 699
Countywide	2000001267	Wastewater Treatment Plant - South District Improvements	Throughout Miami Dade County	\$ 6,075

UNFUNDED CAPITAL PROJECTS BY COMMISSION DISTRICT

Table 3 (continued)

District	Project Number	Project Name	Location	Project Cost
Countywide	2000001268	Water Treatment Plants - New Facilities South Miami and Surface	Throughout Miami Dade County	\$ 690,818
Countywide	2000001269	Water Treatment Plant (Preston) - Improvements	Throughout Miami Dade County	\$ 57,331
Countywide	2000001270	Water Treatment Plant (Hialeah) - Improvements	Throughout Miami Dade County	\$ 21,620
Countywide	2000001271	Water Treatment Plant (Alex Orr) - Improvements	Throughout Miami Dade County	\$ 33,863
Countywide	2000001273	Water Infrastructure - Various Improvements	Throughout Miami Dade County	\$ 5,700
Countywide	2000001654	Septic To Sewer Project - Phase 2	Throughout Miami-Dade County	\$ 90,000
Countywide	804920	Public Housing - Physical Needs Assessment	Various Sites	\$ 391,325
Systemwide	2000001466	Fire Rescue - Logistics Parking Lot Shelter	6000 SW 87 Ave	\$ 1,500
Systemwide	2000000956	Future Library Branches	To Be Determined	\$ 50,000
Systemwide	2000001474	Library Facilities - Micellaeous Renovations	Various Sites	\$ 2,000
Various	2000001464	Fire Rescue - Equipment Storage Structure	To Be Determined	\$ 800
Various	5740	Transit Terminal - West Kendall Improvements	To Be Determined	\$ 13,630
Various	2000000573	Training and Education Facility - New	To Be Determined	\$ 2,000
Various	2000001057	Resources Recovery Facility - New	To Be Determined	\$ 1,600,000
Various	2000001272	Undersized Water Mains - Replacements	Throughout Miami Dade County	\$ 15,963
Various	2000000961	Third Domestic Violence Shelter - New	Undisclosed	\$ 16,500
TOTAL				\$ 17,244,595

Source: INFORMS

APPLICABLE LEGISLATION/POLICY

Florida Constitution, Article VII, Finance and Taxation, Section 6 governs homestead exemptions; every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. The real estate may be held by legal or equitable title, by the entireties, jointly, in common, as a condominium, or indirectly by stock ownership or membership representing the owner's or member's proprietary interest in a corporation owning a fee or a leasehold initially in excess of ninety-eight years.

http://www.leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&Submenu=3&Tab=statutes&C_FID=59372775&CFTOKEN=5fa15fdf43e94b94-0AFA775A-5056-B837-1AC85422DB207EDB#A7S06

Florida Constitution, Article VII, Finance and Taxation, Section 9 governs local taxes, authorizing counties, school districts and municipalities to levy ad valorem taxes and may be authorized by general law to levy other taxes for their respective purposes, except ad valorem taxes on intangible personal property. Ad valorem taxes, exclusive of taxes levied for the payment of bonds and taxes levied for periods not longer than two years when authorized by vote of the electors who are the owners of freeholds therein not wholly exempt from taxation, shall not be levied in excess of the following millages upon the assessed value of real estate and tangible personal property: for all county purposes, ten mills; for all municipal purposes, ten mills; for all school purposes, ten mills; for water management purposes for the northwest portion of the state lying west of the line between ranges two and three east, 0.05 mill; for water management purposes for the remaining portions of the state, 1.0 mill; and for all other special districts a millage authorized by law approved by vote of the electors who are owners of freeholds therein not wholly exempt from taxation. A county furnishing municipal services may, to the extent authorized by law, levy additional taxes within the limits fixed for municipal purposes.

http://www.leg.state.fl.us/Statutes/index.cfm?Mode=Constitution&Submenu=3&Tab=statutes&C_FID=59372775&CFTOKEN=5fa15fdf43e94b94-0AFA775A-5056-B837-1AC85422DB207EDB#A7S06

Florida Statutes, Chapter 129, County Annual Budget, sets forth a budget system for the control of the finances of the boards of county commissioners of the several counties of the state; the budget must be prepared, summarized and approved by the board of county commissioners of each county. The budget must be balanced, so that the total of the estimated receipts available from taxation and other sources, including balances brought forward from prior fiscal years, equals the total of appropriations for expenditures and reserves.

http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0129/0129.html

Florida Statutes, Chapter 200, governs the determination of millage. Section 200.065 provides for the method of fixing millage and prescribes that upon preparation of a tentative budget, but prior to adoption thereof, each taxing authority shall compute a proposed millage rate necessary to fund the tentative budget other than the portion of the budget to be funded from sources other than ad valorem taxes.

APPLICABLE LEGISLATION/POLICY

The county commissioners shall determine the amount to be raised for all county purposes, except for county school purposes, and shall enter upon their minutes the rates to be levied for each fund respectively, together with the rates certified to be levied by the board of county commissioners for use of the county, special taxing district, board, agency, or other taxing unit within the county for which the board of county commissioners is required by law to levy taxes.

http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0200-0299/0200/Sections/0200.065.html

Miami-Dade County Home Rule Amendment and Charter, Citizens' Bill of Rights, provides that the County Mayor shall prepare a budget showing the cost of each program for each budget year. Prior to the County Commission's first public hearing on the proposed budget required by state law, the County Mayor shall make public a budget summary setting forth the proposed cost of each individual program and reflecting all major proposed increases and decreases in funds and personnel for each program, the purposes therefore, the estimated millage cost of each program and the amount of any contingency and carryover funds for each program.

Section 5.03 of the Charter provides that between June 1 and July 15, the County Mayor should prepare a proposed budget containing a complete financial plan, including capital and operating budgets, for the ensuing fiscal year. The budget prepared and recommended by the Mayor, shall be presented by the Mayor or his or her designee to the Commission on or before the Board adopts tentative millage rates for the ensuing fiscal year. A summary of the budget shall be published and the Board shall hold hearings on and adopt a budget on or before the dates required by law.

Section 9.10 of the Charter sets forth the Office of the Commission Auditor, providing that the Commission Auditor shall be a certified public accountant who reports directly to the County Commission. The Commission Auditor shall provide the Commission with independent budgetary, audit, management, revenue forecasting and fiscal analyses of commission policies and county services and contracts.

<https://www.miamidade.gov/charter/library/home-rule-charter.pdf>

Section 2-1795 of the County Code, Allocation of County Resources, provides that commencing in calendar year 2016, no later than April 1st of each year, the Commission Auditor shall provide to the Commission a written report detailing, as of the commencement of the fiscal year, for each department, office, division or other unit of County government the services provided to the community, the resources allocated for the delivery of such services, and the achievement of performance measures with respect to the delivery of services. The report shall include the Commission Auditor's recommendations regarding adjustments to resource allocations to yield desired service delivery results. Each commission committee shall meet no later than May 1st of each year to: review and discuss the Commission Auditor's report; identify new service delivery priorities for the ensuing fiscal year for those services under the commission committee's jurisdiction; approve by motion new service delivery priorities for the ensuing fiscal year; and forward its recommended priorities to the Commission. No later than June 1st of each year, the committee with jurisdiction over budgetary matters shall meet to: review and discuss the commission committees' recommended new service delivery priorities for the ensuing fiscal year; identify revenues and resources necessary to fund such priorities; and no later than June 15th,

APPLICABLE LEGISLATION/POLICY

forward its findings to the Commission for its consideration at its regularly scheduled meeting immediately following June 15th or a special meeting called for such purpose. At such meeting, the Commission shall, by motion, approve those new service delivery priorities it wishes to implement in the ensuing fiscal year's County budget. The Board may by resolution or motion suspend the requirements imposed on the Commission Auditor and commission committees pursuant to this subsection.

The County shall adopt budgets and develop its long and short-term financial and capital improvement plans containing estimates developed utilizing a professional revenue estimating process. Participants in the process shall include, but not be limited to: the Director of the Office of Management and Budget (or its successor department), or his/her designee; the Director of the Finance Department or his/her designee; and the Commission Auditor or his/her designee. If there is not unanimity amongst the participants as to what an estimate should be, each participant's estimate shall be presented to the County Commission.

Commencing Fiscal Year 2012-13, prior to the Board's consideration of the resolution adopting its proposed millage rates for use in the preparation of the notice of proposed property taxes, a public hearing shall be held before a Committee of the Whole to discuss the proposed millage rates for the ensuing fiscal year, including, but not limited to, the impact of such proposed millage rates on funding for community-based organizations and the community.

https://library.municode.com/fl/miami_-_dade_county/codes/code_of_ordinances?nodeId=PTIIICOR_CH2AD_ARTCXVIII.5GORE_S2-1795ALCORE

Section 2-1800A, Public Meetings Regarding New or Increased Taxes or Fees, requires six public meetings to be conducted throughout the County whenever the proposed budget or the proposed budget ordinances for the ensuing fiscal year provide for new taxes or fees or for increases in the rates of ad valorem taxes, local option sales and gasoline taxes, water and sewer rates, franchise fees, utility service taxes, garbage/trash collection fees, mass transit fares, impact fees, or County imposed auto registration fees. Such meetings shall be conducted by county staff to solicit community input about the proposed new or increased taxes or fees.

https://library.municode.com/fl/miami_-_dade_county/codes/code_of_ordinances?nodeId=PTIIICOR_CH2AD_ARTCXVIII.5GORE_S2-1800APUMERENEINTAFE

Ordinance No. 14-02, adopted January 22, 2014, amends the Board's rules of procedure to require a separate vote for approval of each millage rate levied by the County at the time the Board considers the millage rates to be included in the Truth in Millage Notice to Taxpayers an approval of millage rates at its annual public budget hearings.

<http://intra/gia/matter.asp?matter=132252&file=true&yearFolder=Y2013>

Ordinance No. 07-45, adopted March 6, 2007, standardized the resource allocation and reserve procedures to be followed in the preparation and adoption of the County's annual budget and requiring budget format to provide clear bases on which to hold management accountable for operating within adopted budget.

<http://intra/gia/matter.asp?matter=070515&file=true&yearFolder=Y2007>

APPLICABLE LEGISLATION/POLICY

Ordinance No. 15-44, adopted June 2, 2015, amends the Code to allow at the first and second budget hearings a separate motion and vote on certain amendments to the Mayor's proposed budget and to require the distribution of changes memoranda no later than 48 hours prior to the first and second budget hearings by both the Administration and the Commission Auditor.

<http://intra/gia/matter.asp?matter=150301&file=true&yearFolder=Y2015>

Ordinance No. 19-46, adopted on June 4, 2019, amends the Code to eliminate a Committee of the Whole meeting to review and discuss the Mayor's proposed budget.

<http://intra/gia/matter.asp?matter=190961&file=true&yearFolder=Y2019>

Resolution No. R-31-09, adopted on January 22, 2009, approved a new investment policy for public funds and its associated implementation.

<http://intra/gia/matter.asp?matter=083625&file=true&yearFolder=Y2008>

Resolution No. R-541-14, adopted June 3, 2014, amended the Commission Auditor's Annual Work Program to include the task of analyzing the County's budget to identify savings that can be attained without impacting delivery of services.

<http://intra/gia/matter.asp?matter=141113&file=true&yearFolder=Y2014>

Resolution No. R-530-10, adopted May 4, 2010, directs the Commission Auditor to track all agenda items with a fiscal impact for the required financial budgetary impact analysis and identify for the Board those items which do not include the required information.

<http://intra/gia/matter.asp?matter=101189&file=false&yearFolder=Y2010>

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The Office of the Commission Auditor, Miami-Dade Board of County Commissioners

The Office of the Commission Auditor (OCA) was established in September 2002 by Ordinance 03-2 to provide support and professional analysis of the policy, service, budgetary and operational issues before the Miami-Dade Board of County Commissioners. The Commission Auditor's duties include reporting to the Board of County Commissioners on the fiscal operations of County departments, as well as whether the fiscal and legislative policy directions of the Commission are being efficiently and effectively implemented.

These research notes, prepared in collaboration with the Miami Dade County departments as subject matter experts, is substantially less detailed in scope than an audit in accordance with the Generally Accepted Auditing Standards (GAAS). The OCA plans and performs the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objectives; accordingly, the OCA does not express an opinion on the data gathered by the subject matter expert(s).