

### THE BUDGET PROCESS

Miami-Dade County's budget is actually many budgets relating to distinct services, including regional area-wide services provided countywide, local services in the unincorporated area, referred to as the UMSA, library services provided by the Miami-Dade County Public Library System and fire rescue services provided within the Miami-Dade Fire Rescue Service District, as well as numerous proprietary operations and special assessment district functions all aggregated. Each budget is separated to ensure that public revenues are used only for their authorized purposes and that residents pay only for those services available to them. Various types of revenues support Miami-Dade County's operations: taxes on property, sales, motor fuel and utility bills; fees and service charges; federal and state grants; and others. Many of these revenues are restricted in their use, which complicates the process of balancing the budget. Summary information describing major revenue sources and operating expenditure by strategic area, as well as information for each department showing the activities by supporting revenue source and the categories of expenditures are included as Appendices A and B in this volume. Capital program revenue and expenditure summaries are included as Appendices G and H.

The Multi-Year Capital Plan (also known as the Capital Improvement Plan) is prepared following state growth management legislation and the Miami-Dade County Code and is prepared along with the operating budget. It is used as the basis for updating the Capital Improvement Element of the Comprehensive Development Master Plan, the Five-Year Transportation Improvement Plan and the other major County capital planning documents. The operating budget and capital budget details are combined in each departmental narrative so that the entire story of each department is contained within a single section of the budget document.

The budget process is a year-round activity. A budget is a very dynamic plan; while typically major revenue sources, priorities and activities remain static, things change frequently as a source of funding may drop unexpectedly, a program hits a snag or a problem develops that must be addressed. In the past few months, we have seen changes never experienced before impacting both revenues and expenditures. For those reasons, budget monitoring is as important as budget development so that changes can be addressed as quickly as possible.

At the beginning of the fiscal year, departmental staff updates the business plans. In December and January, staff completes initial projections and estimates of revenues for the current fiscal year and the next. In February, County departments submit their budget requests to the Office of Management and Budget (OMB). Those requests are linked to the priorities in the departmental business plans. Departmental staff and OMB staff meet to discuss service priorities and begin the process to match them with available resources. The work requires numerous meetings among County staff to discuss and evaluate proposed service levels and funding. In March, the Mayor delivers a budget address putting forth his funding priorities. Throughout the budget development process, administrative staff interacts with Commission staff and the staff of the Commission Auditor to share revenue and expenditure information. Pursuant to the County Code, the Proposed Budget must be submitted to the BCC by July 15.

## FY 2020-21 Proposed Budget and Multi-Year Capital Plan

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There are certain budget-related deadlines that are established by state statute. By July 1, the Property Appraiser certifies the Preliminary Final Property Tax Rolls. In July, the BCC considers the recommended millage rates to be used to calculate the estimated taxes published in the "Notice of Proposed Property Taxes" (also referred to as "Truth in Millage" or "TRIM" notices) sent to each property owner in August. That determination is a significant point in the budget development schedule since the millage rates included on the TRIM notices, in practice, represent a ceiling for property taxes for the ensuing fiscal year. If the BCC chooses to increase the millage rate beyond that which was advertised, all taxpayers must be re-noticed, which is expensive and would be difficult, if not impossible, to accomplish within the prescribed time frames.

In accordance with [Section 1800A of the Code](#), public meetings are required to be held throughout the County in August to discuss proposed new or increased rates for fees and taxes. Two public budget hearings are held in September prior to the adoption of the budget, set by a very specific calendar outlined in state law. At the conclusion of the second public hearing, the BCC makes final budget decisions, establishes tax rates and adopts the budget ordinances for the fiscal year which begins on October 1. During the course of the fiscal year these budgets may be amended through supplemental budget appropriations approved by the BCC, which usually take place during mid-year and at year-end.

# FY 2020-21 Proposed Budget and Multi-Year Capital Plan

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**December - January**  
Budget forecasting for coming year



**July 16**  
Maximum tax rates adopted by County Commission



**January - April**  
Departmental budget preparation and meetings



**August**  
Notices of Property Taxes mailed; Commission workshops held



**March**  
Mayor's budget address



**September 3**  
First public budget hearing

**September 17**  
Second public budget hearing



**July 1**  
Tax Roll Released



**October 1**  
New budget becomes effective



**July 9**  
Proposed Budget presented