


Memorandum



Date: May 14, 2020

To: Edward Marquez, Deputy Mayor/ Finance Director
Yinka Majekodunmi, Commission Auditor

From: Jennifer Moon, Deputy Mayor
Budget Director
Office of Management and Budget 

Subject: Revenue Estimating of Miami Dade County

In accordance with Ordinance 07-45, attached are the initial revenue estimating worksheets we developed to provide information about significant departmental and other County revenues. As in prior years, each sheet provides information such as the type of revenue discussed, its source, historical performance, growth assumptions, and methodology used for estimating future revenue performance.

Actual performance data from the year to date was used in estimating these revenues. In our next update, we will be providing updated information based on more actual data and include projections for FY 2020-21.

When reviewing the FY 2019-20 projections you will notice that some are lower than budgeted. This is a product of how projections are calculated which includes not just looking at year-to-date trends but also at prior year performance. Although the first quarter of the fiscal year was strong, as a result of the COVID 19 pandemic, current year projections have been adjusted taking into consideration the impact of the quick economic downturn with gradual improvement toward the end of the fiscal year. Revenue projections do not include CARES Act or other funding that may be available to offset costs incurred related to the COVID19 pandemic.

Please review the information provided and if you have any questions or need additional information or clarification please feel free to contact me at (305) 375-5143.

Attachment

c: Honorable Carlos A. Gimenez, Mayor
Honorable Chairwoman, Audrey M. Edmonson
and Members, Board of County Commissioners
Commission Auditor Staff
Office of the Mayor Senior Staff
OMB Budget Analyst Staff

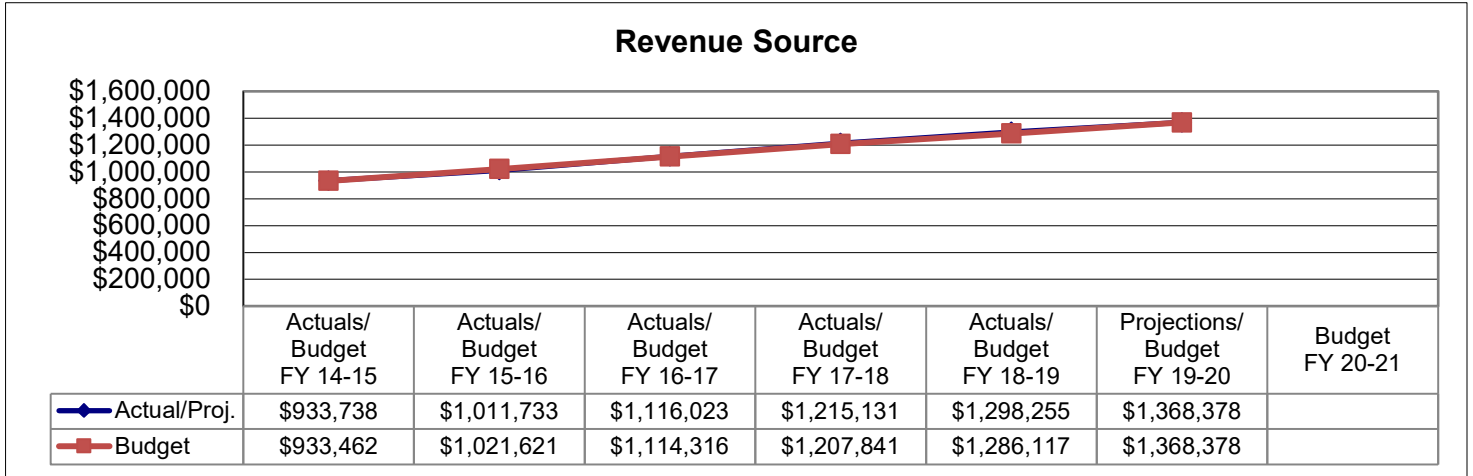
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Revenue Estimating Worksheet

Department: General Government

Revenue Source: Countywide (CW) Ad Valorem

Historical Data (\$ in 000s)



Revenue Details

Description: Tax is levied on all nonexempt real and personal property in the county. Ad valorem revenue = tax roll multiplied by the appropriate millage rate. Annual Budget Ordinances set the millage rate used to compute the tax levy. Article VII, Section 9 of the Florida Constitution sets rules for applying ad-valorem taxes. Statute 129.01 (2)(b) requires that budgets include 95 percent of all receipts reasonably anticipated from all sources including taxes to be levied. State Statute 200.065 governs millage computation requirements.

Driving Forces: Changes to legislation, availability of property, and local economy are among the elements impacting property assessments. Tax revenues are impacted by the tax rates adopted each year as well as changes in property taxable value and new construction.

Revenue Analysis: The FY 2019-20 budget value is based on the adopted millage rates and certified roll figures of July 1, 2019 at 95 percent. Based on current ad valorem receipts, it seems that ad valorem revenue will be coming in as budgeted. This may change after the close of the third quarter, once the 2019 roll is finalized after pending value adjustment board adjustments.

Calculation of Property Taxes:

There are four factors for calculating the amount of property tax assessed on property:

1. The assessed value of the property;
2. Adjustments for Amendment 10 of the Florida Constitution, if applicable [Amendment 10 to the State Constitution limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index (CPI) or three percent];
3. The amount of value that is not subject to taxes (e.g., the \$50,000 homestead exemption and the additional homestead exemption for senior citizens who meet income criteria); and
4. The millage rate.

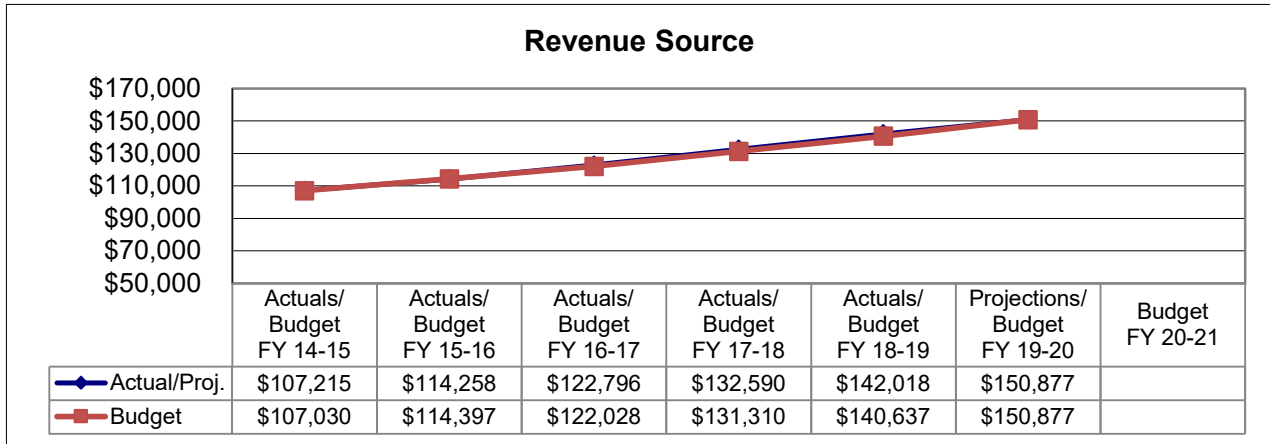
According to state law, the County Property Appraiser determines the market value of each property in Miami-Dade County as of January 1 each year. Then Amendment 10 adjustments are applied to find the assessed value. Finally, appropriate exemptions are applied to reach the taxable value. The taxable value is then multiplied by the millage rates set by the BCC and by other taxing authorities in September to determine the amount of property taxes that must be paid for the property.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: UMSA Ad Valorem

Historical Data (\$ in 000s)



Revenue Details

Description: Tax is levied on all nonexempt real and personal property in the county.
 Ad valorem revenue = tax roll multiplied by the appropriate millage rate.
 Annual Budget Ordinances set the millage rate used to compute the tax levy.
 Article VII, Section 9 of the Florida Constitution sets rules for applying ad-valorem taxes.
 Statute 129.01 (2)(b) requires that budgets include 95 percent of all receipts reasonably anticipated from all sources including taxes to be levied. State Statute 200.065 governs millage computation requirements.

Driving Forces: Changes to legislation, availability of property, and local economy are among the elements impacting property assessments
 Tax revenues are impacted by the tax rates adopted each year as well as changes in property taxable value and new construction

Revenue Analysis: The FY 2019-20 budget value is based on the adopted millage rates and certified roll figures of July 1, 2019 at 95 percent. Based on current ad valorem receipts, it seems that ad valorem revenue will be coming in as budgeted. This may change after the close of the third quarter, once the 2019 roll is finalized after pending value adjustment board adjustments.

Calculation of Property Taxes

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1. The assessed value of the property;
2. Adjustments for Amendment 10 of the Florida Constitution, if applicable [Amendment 10 to the State Constitution limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index (CPI) or three percent];
3. The amount of value that is not subject to taxes (e.g., the \$50,000 homestead exemption and the additional homestead exemption for senior citizens who meet income criteria); and
4. The millage rate.

According to state law, the County Property Appraiser determines the market value of each property in Miami-Dade County as of January 1 each year. Then Amendment 10 adjustments are applied to find the assessed value.

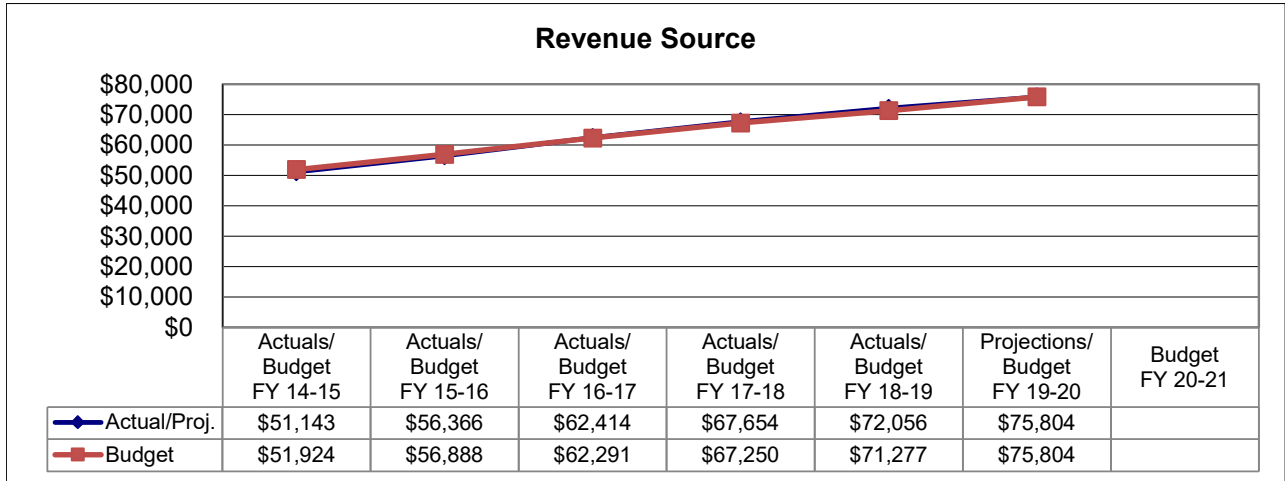
Finally, appropriate exemptions are applied to reach the taxable value. The taxable value is then multiplied by the millage rates set by the BCC and by other taxing authorities in September to determine the amount of property taxes that must be paid for the property.

Revenue Estimating Worksheet

Department: Library

Revenue Source: Library Ad Valorem

Historical Data (\$ in 000s)



Revenue Details

Description: Tax is levied on all nonexempt real and personal property in the Library Taxing District
 Ad valorem revenue = property tax roll multiplied by the appropriate millage rate
 Annual Budget Ordinances set the millage rate used to compute the tax levy
 Article VII, Section 9 of the Florida Constitution sets rules for applying ad-valorem taxes
 Statute 129.01 (2)(b) requires that budgets include 95 percent of all receipts reasonably anticipated from all sources including taxes to be levied
 State Statute 200.065 spells out the millage computation requirements

Driving Forces: Changes to legislation, availability of property, and local economy are among the elements impacting property assessments

 Tax revenues are impacted by the tax rates adopted each year as well as changes in property taxable value and new construction

Revenue Analysis: The FY 2019-20 projection is based on the adopted millage rates and certified roll figures of July 1, 2019 at 95 percent. Based on current ad valorem receipts, it seems that ad valorem revenue will be coming in as budgeted. This may change after the close of the third quarter, once the 2019 roll is finalized after pending value adjustment board adjustments.

Calculation of Property Taxes

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1. The assessed value of the property;
2. Adjustments for Amendment 10 of the Florida Constitution, if applicable [Amendment 10 to the State Constitution limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index (CPI) or three percent (for FY 08-09 such growth is limited to three percent)];
3. The amount of value that is not subject to taxes (e.g., the \$50,000 homestead exemption and the additional homestead exemption for senior citizens who meet income criteria); and
4. The millage rate.

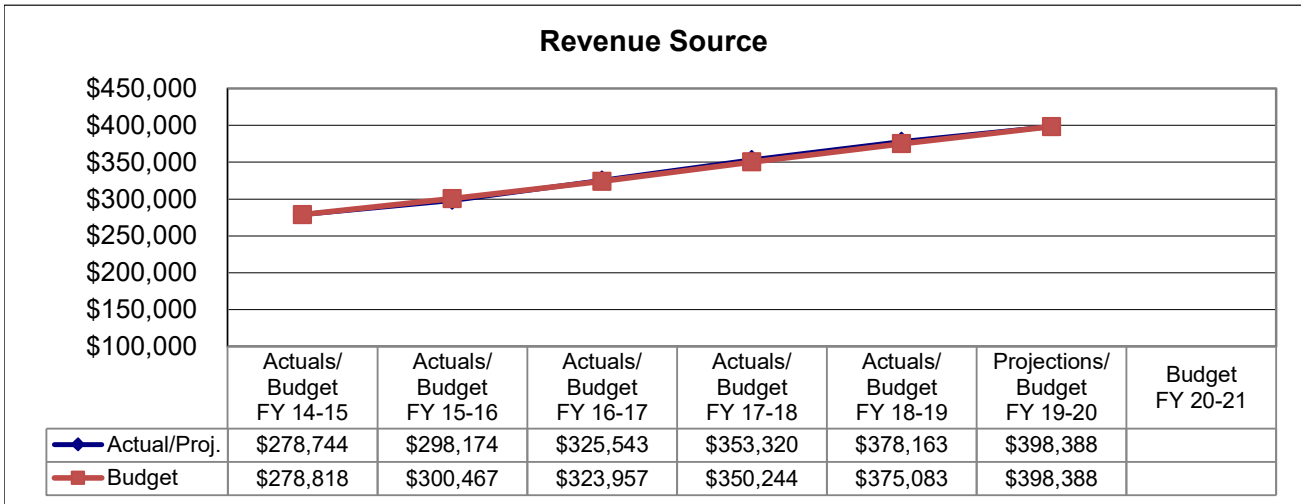
According to state law, the County Property Appraiser determines the market value of each property in Miami-Dade County as of January 1 each year. Then Amendment 10 adjustments are applied to find the assessed value. Finally, appropriate exemptions are applied to reach the taxable value. The taxable value is then multiplied by the millage rates set by the BCC and by other taxing authorities in September to determine the amount of property taxes that must be paid for the property.

Revenue Estimating Worksheet

Department: Fire Rescue

Revenue Source: Fire Ad Valorem

Historical Data (\$ in 000s)



Revenue Details

Description: Tax is levied on all nonexempt real and personal property in the county
 Ad valorem revenue = property tax roll multiplied by the appropriate millage rate
 Annual Budget Ordinances set the millage rate used to compute the tax levy
 Article VII, Section 9 of the Florida Constitution sets rules for applying ad-valorem taxes
 Statute 129.01 (2)(b) requires that budgets include 95 percent of all receipts reasonably anticipated from all sources including taxes to be levied
 State Statute 200.065 governs millage computation requirements

Driving Forces: Changes to legislation, availability of property, and local economy are among the elements impacting property assessments
 Tax revenues are impacted by the tax rates adopted each year as well as changes in property taxable value and new construction

Revenue Analysis: The FY 2019-20 projection is based on the adopted millage rates and certified roll figures of July 1, 2019 at 95 percent. Based on current ad valorem receipts, it seems that ad valorem revenue will be coming in as budgeted. This may change after the close of the third quarter, once the 2019 roll is finalized after pending value adjustment board adjustments.

Calculation of Property Taxes
 There are four factors for calculating the amount of property tax assessed on property:

1. The assessed value of the property;
2. Adjustments for Amendment 10 of the Florida Constitution, if applicable [Amendment 10 to the State Constitution limits the growth in assessed value of residential properties with a homestead exemption to the lesser of the growth in the Consumer Price Index (CPI) or three percent (for FY 08-09 such growth is limited to three percent)];
3. The amount of value that is not subject to taxes (e.g., the \$50,000 homestead exemption and the additional homestead exemption for senior citizens who meet income criteria); and
4. The millage rate.

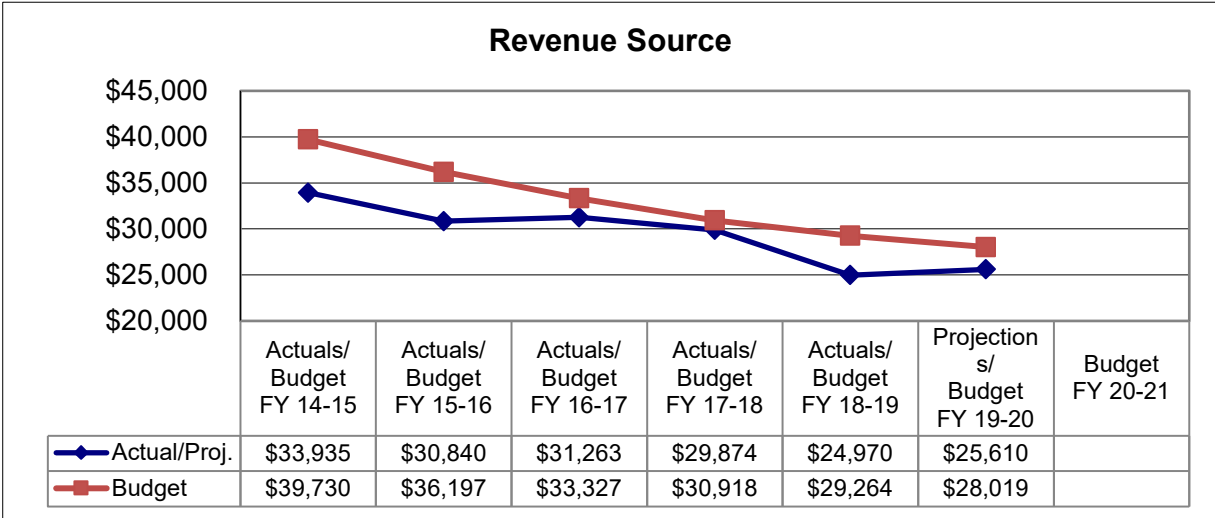
According to state law, the County Property Appraiser determines the market value of each property in Miami-Dade County as of January 1 each year. Then Amendment 10 adjustments are applied to find the assessed value. Finally, appropriate exemptions are applied to reach the taxable value. The taxable value is then multiplied by the millage rates set by the BCC and by other taxing authorities in September to determine the amount of property taxes that must be paid for the property.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Communications Services Tax

Historical Data (\$ in 000s)



Revenue Details

Description: Also known as the unified or simplified tax. Tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium.

F.S. 202.12(1) : a state tax is imposed on the retail sale of communications services at the rate of 4.92 percent while the retail sale of any direct-to-home satellite service received in this state is taxed at the rate of 9.07 percent

F.S. 203.01(1)(b): second component is the gross receipts tax of 2.52 percent that is applied to communications services

Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust fund, Local Government Half-Cent Sales Tax Clearing Trust Fund, and the state's General Revenue Fund

Driving Forces: Demand for landline and cellular phone service, cable, satellite and fiber optic television and internet service, and State legislative changes to distribution of fund formulas that are intended to be revenue loss neutral have not been over the past six years; in addition to impacts associated with municipal boundary changes

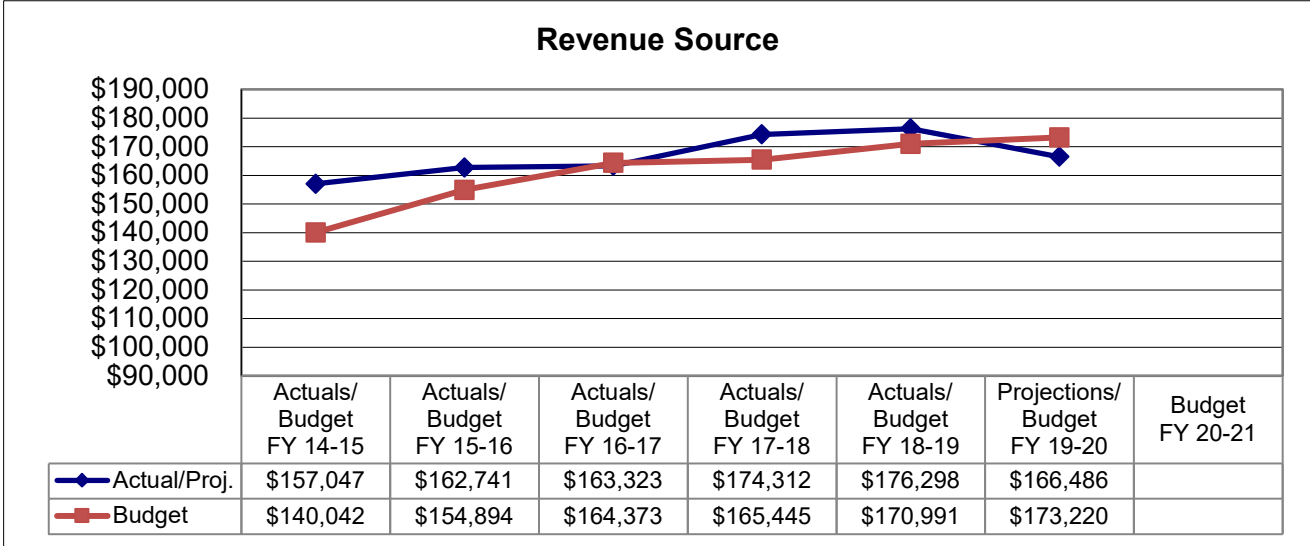
Revenue Analysis: Revenues are considered 100 percent UMSA. The FY 2018-19 actual reflects an approximate -\$2 million adjustment by the Florida Department of Revenue resulting from a true-up calculation of local municipal distribution. FY 2019-20 projection is based on the year-over-year growth rate of -6.35 percent collected between November and December for the remaining periods (March through September). The projection reflects a loss due to adjustments made by local municipalities that shift more service addresses out of UMSA.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Local Government Half-Cent Sales Tax Program

Historical Data (\$ in 000s)



Revenue Details

Description: Distributes a portion of state sales tax revenue via three separate distributions to eligible county or municipal governments
 Primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs
 F.S. Sections 212.20(6) and 218.60-.67

Driving Forces: Economic environment

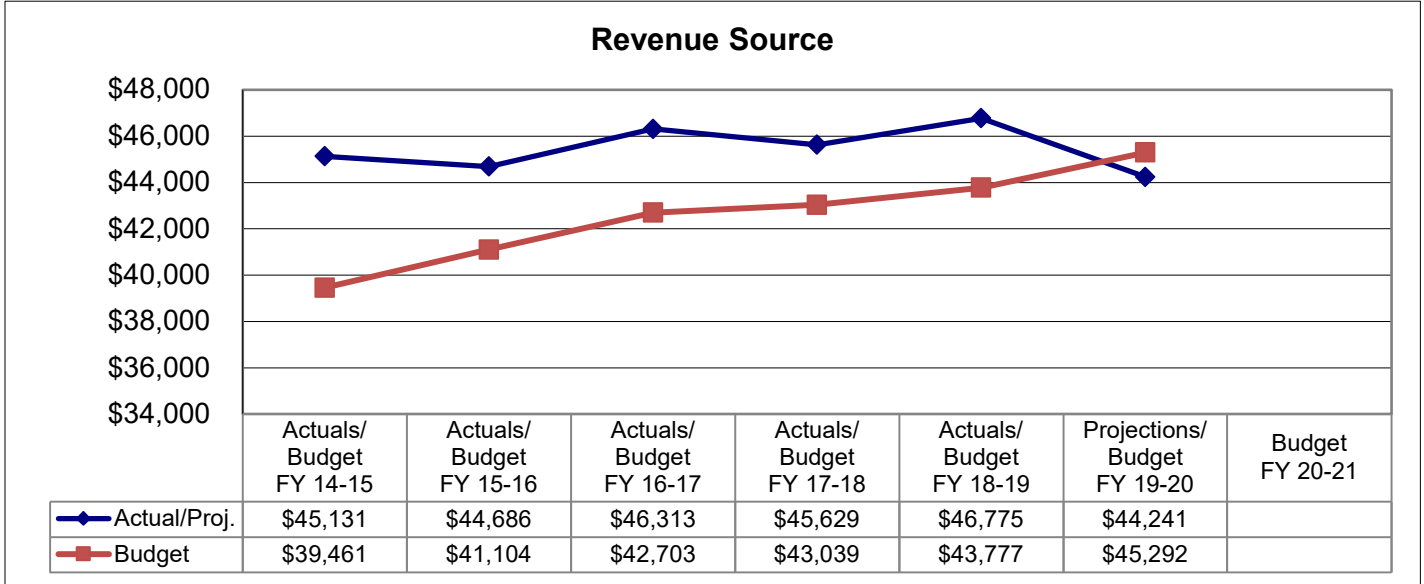
Revenue Analysis: Based on historical performance and state revenue estimating conference data
 The FY 2019-20 projection is based on year-to-date collections through January and grows February by 2.5 percent and reduces the remaining period by 10 percent (March through September), which reflects COVID19 impact to the general economy.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Local Option Gas Tax (Local Option six cents)

Historical Data (\$ in 000s)



Revenue Details

Description: 6.0 cents per gallon on gas, gasohol, and diesel fuels
 Section 336.025
 Pursuant to Interlocal Agreement, proceeds allocated 70.40% to the County and 29.60% to the Cities (based upon a weighted formula: 75% pop. and 25% center line miles); proceeds based upon gas tax collected within the County;
 Permissible uses: all legitimate transportation purposes

Driving Forces: Consumption
 Population
 The current use of automobiles will continue to grow modestly; fuel economy standards and changing behaviors over time will impact fuel consumption.

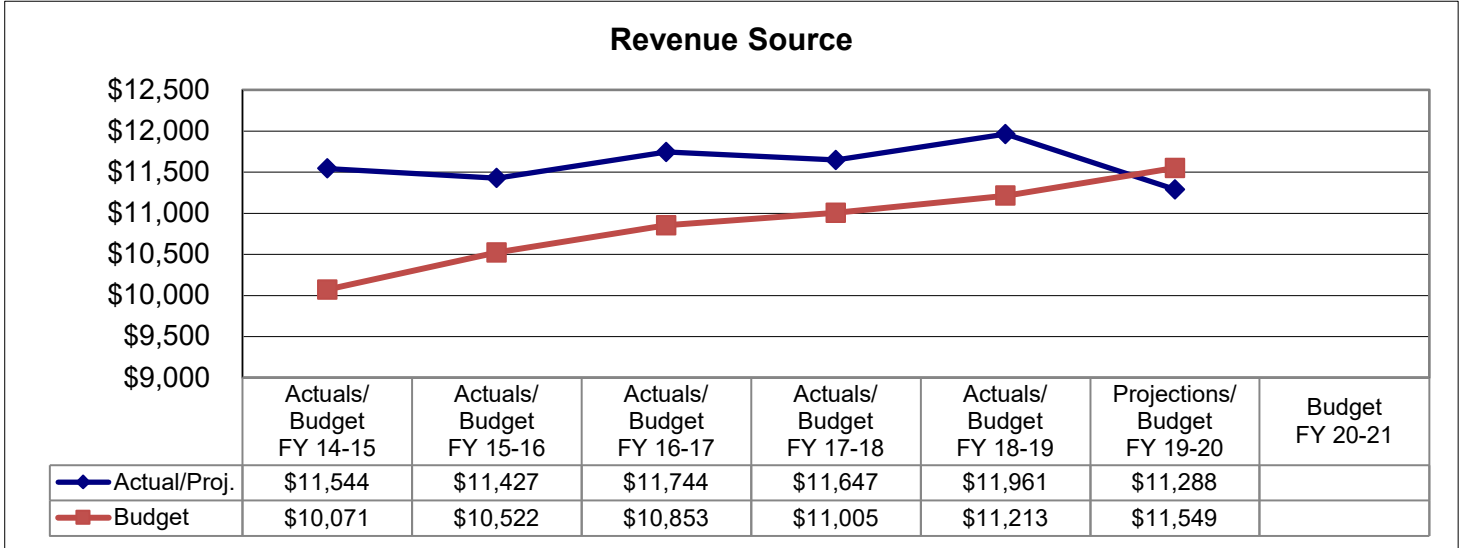
Revenue Analysis: The FY 2019-20 projection is based on year-to-date collections through January and grows February by 2.5 percent and reduces the remaining period by 10 percent (March through September), which reflects COVID19 impact to the general economy.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Ninth Cent Gas Tax (Local Option)

Historical Data (\$ in 000s)



Revenue Details

Description: 1.0 cent per gallon on gas, gasohol and diesel fuels
Section 336.021 as amended by Section 47, Chapter 93-206 effective 1/1/1994
Proceeds allocated to the County where the tax is collected; permissible uses are all County transportation purposes

Driving Forces: Consumption
Population
Fuel economy standards and changing behaviors over time will impact fuel consumption

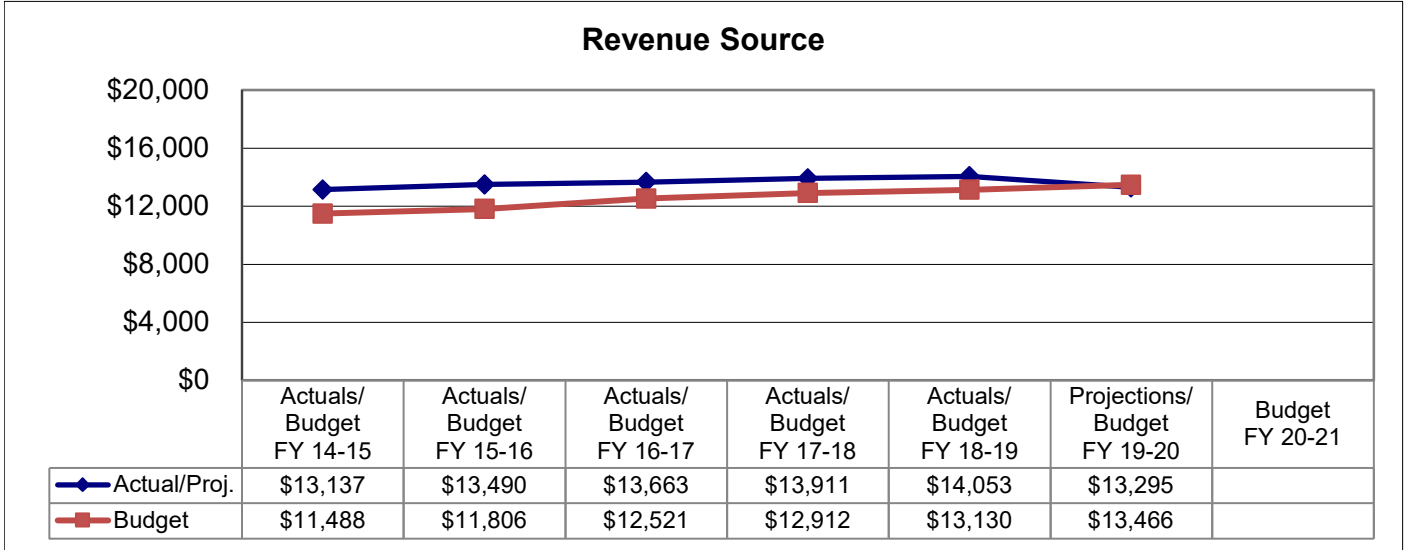
Revenue Analysis: The FY 2019-20 projection is based on year-to-date collections through January and grows February by 2.5% and reduces the remaining period by 10 percent (March through September), which reflects COVID19 impact to the general economy.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: State Gas Tax

Historical Data (\$ in 000s)



Revenue Details

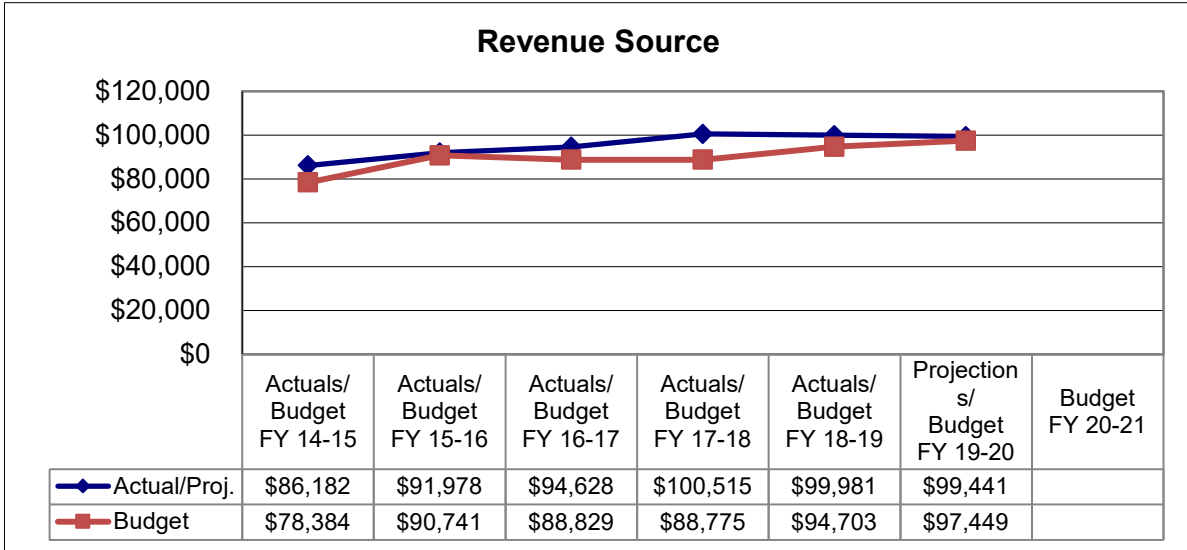
Description:	Constitutional Gas Tax 2 cents (20% to GF), County Gas Tax 1 Cent; both are imposed on all fuels Constitutional FS 206.41 and 206.47 AKA Secondary Gas Tax, County Gas Tax FS 206.41(1)(b) and FS 206.6 Proceeds allocated to the County where the tax is collected; permissible uses are all County transportation purposes
Driving Forces:	Consumption Population Fuel economy standards and changing behaviors over time will impact fuel consumption
Revenue Analysis:	The FY 2019-20 projection is based on year-to-date collections through January and grows February by 2.5 percent and reduces the remaining period by 10 percent (March through September), which reflects COVID19 impact to the general economy.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Utility Tax

Historical Data (\$ in 000s)



Revenue Details

Description: Utility Taxes are collected on electricity, gas, and water utility services
F.S.. 166.235: municipalities are authorized to levy by ordinance a Public Service Tax

Driving Forces: Consumer consumption
Impact of incorporations, if applicable

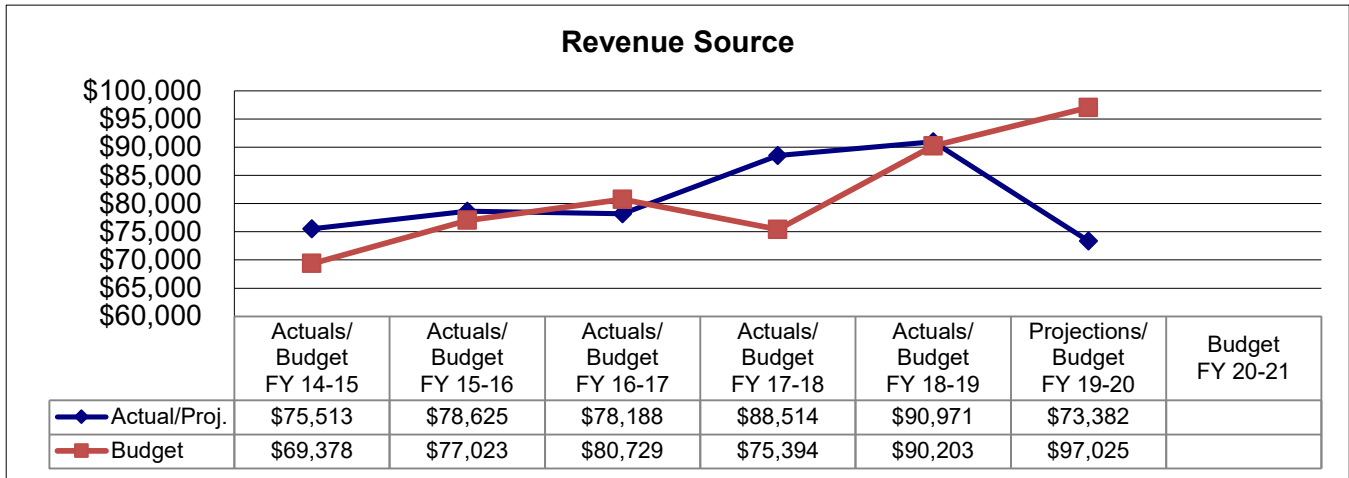
Revenue Analysis: Revenues are considered 100 percent UMSA
The FY 2019-20 projection is year-to-date collections through February and reduce's last year's actual by five percent for three months (March-May) and leaves the remaining period flat (June through September). The projection's flat outlook over the prior year actual reflects COVID19 impact to the general economy.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Convention Development Tax (CDT)

Historical Data (\$ in 000s)



Revenue Details

Description: A three percent tax collected on the rental amount from any person who rents, leases or lets for consideration any living quarter accommodations in a hotel, apartment hotel, motel, resort motel, apartment motel, rooming house, mobile home park, recreational vehicle park, single family dwelling, beach house, cottage, condominium, or any other sleeping accommodations rented for a period of six (6) months or less; if the rental is for more than six (6) months, a written lease must be provided in order to be exempt

Convention Development Tax (CDT) collected throughout Miami-Dade County, with the exception of the cities of Surfside and Bal Harbor
 Florida Statutes 212.0305(4)(b)
 CDT receipts are distributed to Miami-Dade County for eligible uses: one-third (1/3) of revenues must be spent in the most populous city in the county (City of Miami)

Driving Forces: Tourism and convention industry, with seasonal adjustment
 Strength of US dollar compared to other currencies
 International economic conditions
 Positive fluctuations can be caused by large sporting or cultural events attracting tourists such as the Super Bowl, national championship games, concerts, or exhibits; severe weather or economic downturns can negatively impact revenues
 Hotel and motel room inventory

Revenue Analysis: Based on historical data, economic conditions, hotel inventory and consultation with the Greater Miami and the Beaches Hotel Association and the Greater Miami Convention and Visitors Bureau with regards to occupancy levels, average room rates, convention bookings and major special events

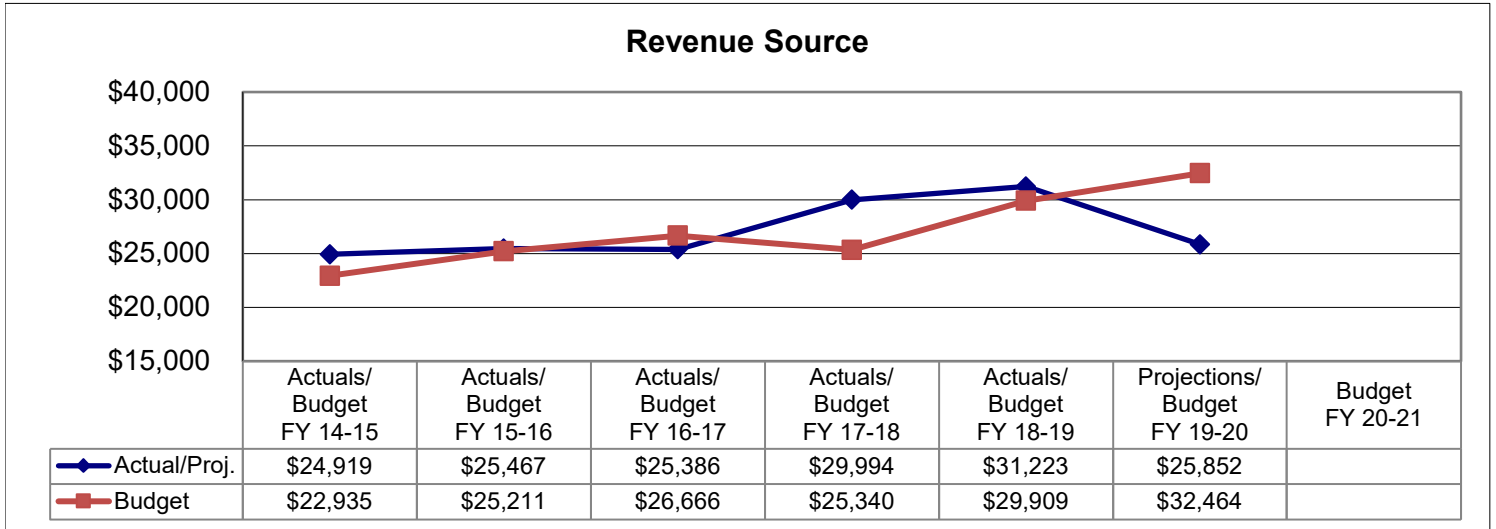
As of April's distribution, FY 2019-20 growth was 7.8 percent higher than the previous year. May's distribution was 62 percent less than the previous year's May distribution. The FY 2019-20 projection has been adjusted accordingly.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Tourist Development Tax (TDT)

Historical Data (\$ in 000s)



Revenue Details

Description: A two percent tax collected on the rental amount from any person who rents, leases or lets for consideration any living quarter accommodations in a hotel, apartment hotel, motel, resort motel, apartment motel, rooming house, mobile home park, recreational vehicle park, single family dwelling, beach house, cottage, condominium, or any other sleeping accommodations rented for a period of six (6) months or less; if the rental is for more than six (6) months, a written lease must be provided in order to be exempt

Tourist Development Tax (TDT) is collected throughout Miami-Dade County, with the exception of the cities of Surfside, Bal Harbour and Miami Beach
 Florida Statutes 125.0104
 TDT is distributed to the Greater Miami Convention and Visitors Bureau (60%), to the Miami-Dade County Department of Cultural Affairs (2%) and twenty percent (20%) for eligible uses in the City of Miami

Driving Forces: Tourism and convention industry, with seasonal adjustments
 Strength of US dollar compared to other currencies
 International economic conditions
 Positive fluctuations can be caused by large sporting or cultural events attracting tourists such as the Super Bowl, national championship games, concerts or exhibits; severe weather or economic downturns can negatively impact revenues
 Hotel and motel room inventory

Revenue Analysis: Based on historical data, economic conditions, hotel inventory and consultation with the Greater Miami and the Beaches Hotel Association and the Greater Miami Convention and Visitors Bureau with regards to occupancy levels, average room rates, convention bookings and major special events.

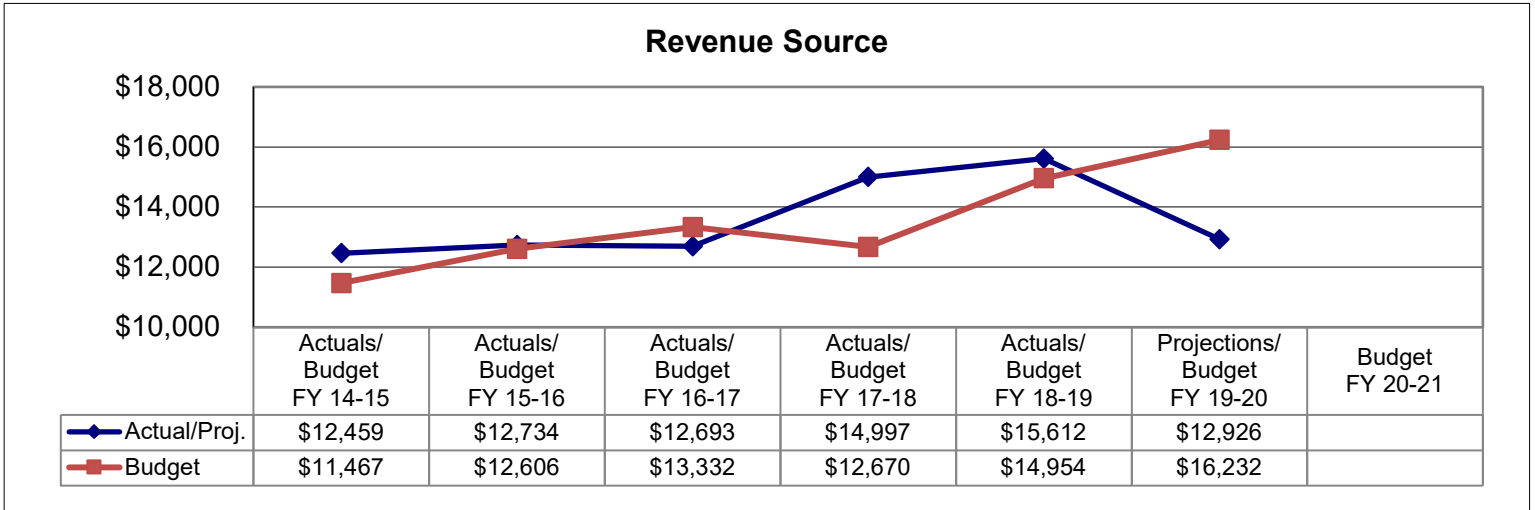
As of April's distribution, FY 2019-20 growth was 9.2 percent higher than the previous year. May's distribution was 58 percent less than the previous year's May distribution. The FY 2019-20 projection has been adjusted accordingly.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Professional Sports Facilities Franchise Tax

Historical Data (\$ in 000s)



Revenue Details

Description:

A one percent tax collected on the rental amount from any person who rents, leases or lets for consideration any living quarter accommodations in a hotel, apartment hotel, motel, resort motel, apartment motel, resort motel, apartment motel, rooming house, mobile home park, recreational vehicle park, single family dwelling, beach house, cottage, condominium, or any other sleeping accommodations rented for a period of six (6) months or less; if the rental is for more than six (6) months, a written lease must be provided in order to be exempt

Professional Sports Facilities Franchise Taxes collected throughout Miami-Dade County, with the exception of the cities of Surfside, Bal Harbour and Miami Beach

Florida Statutes 212.0305

Distributed to pay debt service on bonds issued to finance construction, reconstruction or renovation of a professional sports franchise facility

High variability based on economic conditions

Driving Forces:

Tourism and convention industry, with seasonal adjustments

Strength of US dollar compared to other currencies

International economic conditions

Positive fluctuations can be caused by large sporting or cultural events attracting tourists such as the Super Bowl, national championship games, concerts or exhibits; severe weather or economic downturns can negatively impact revenues

Hotel and motel room inventory

Revenue Analysis:

Based on historical data, economic conditions, hotel inventory and consultation with the Greater Miami and the Beaches Hotel Association and the Greater Miami Convention and Visitors Bureau with regards to occupancy levels, average room rates, convention bookings and major special events

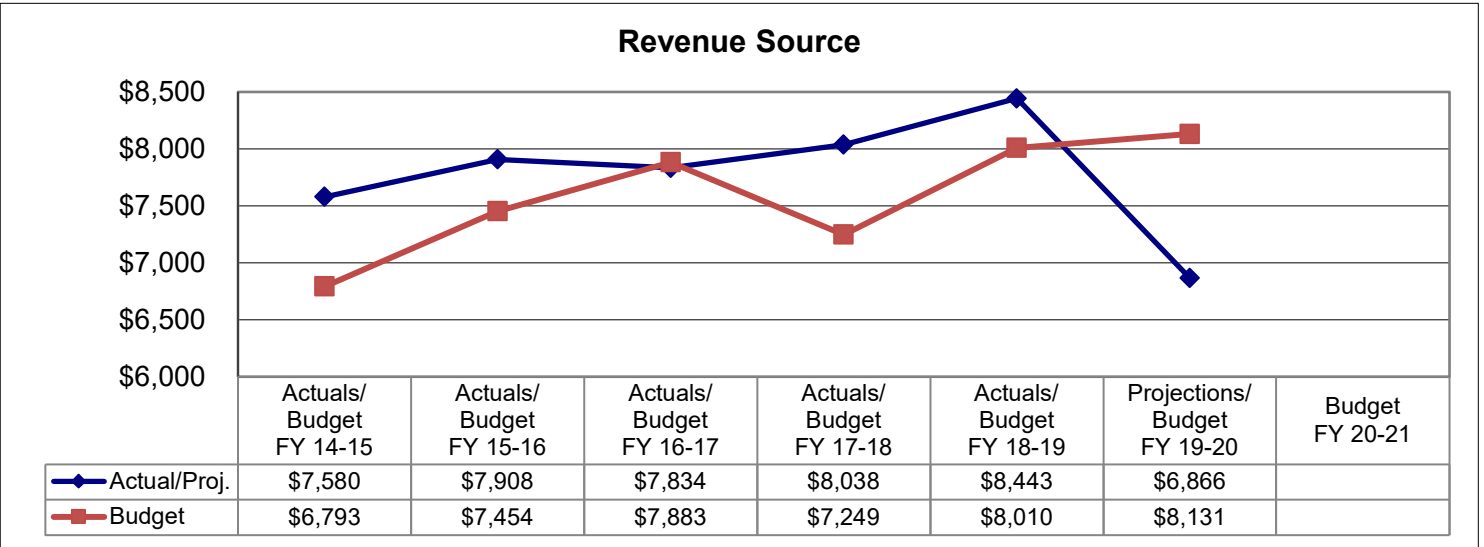
As of April's distribution, FY 2019-20 growth was 9.2 percent higher than the previous year. May's distribution was 58 percent less than the previous year's May distribution. The FY 2019-20 projection has been adjusted accordingly.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Tourist Development Surtax - Food and Beverage

Historical Data (\$ in 000s)



Revenue Details

Description: A two percent Food and Beverage Tax is collected on the sale of all food and beverages (alcoholic and non-alcoholic) by restaurants, coffee shops, snack bars, wet bars, night clubs, banquet halls, catering or room services and any other food and beverage facilities in or on the property of a hotel or motel
 Collected throughout Miami-Dade County with the exceptions of facilities in the cities of Surfside, Bal Harbour or Miami Beach
 TDS receipts are distributed to the Greater Miami Convention Visitors Bureau (100% less \$100,000 to the Tourist Development Council) and \$100,000 to the Department of Cultural Affairs for the Tourist Development Council
 Florida Statutes 212.0306
 Permissible use includes Countywide convention/visitors bureau for promotional activity

Driving Forces: Tourism and convention industry, with seasonal adjustments
 Strength of US dollar compared to other currencies
 International economic conditions
 Positive fluctuations can be caused by large sporting or cultural events attracting tourists such as the Super Bowl, national championship games or exhibits; severe weather or economic downturns can negatively impact revenues
 Hotel and motel room inventory
 Concerns with the US economy have a direct effect on consumer spending of disposable income and health concerns impact our tourism economy

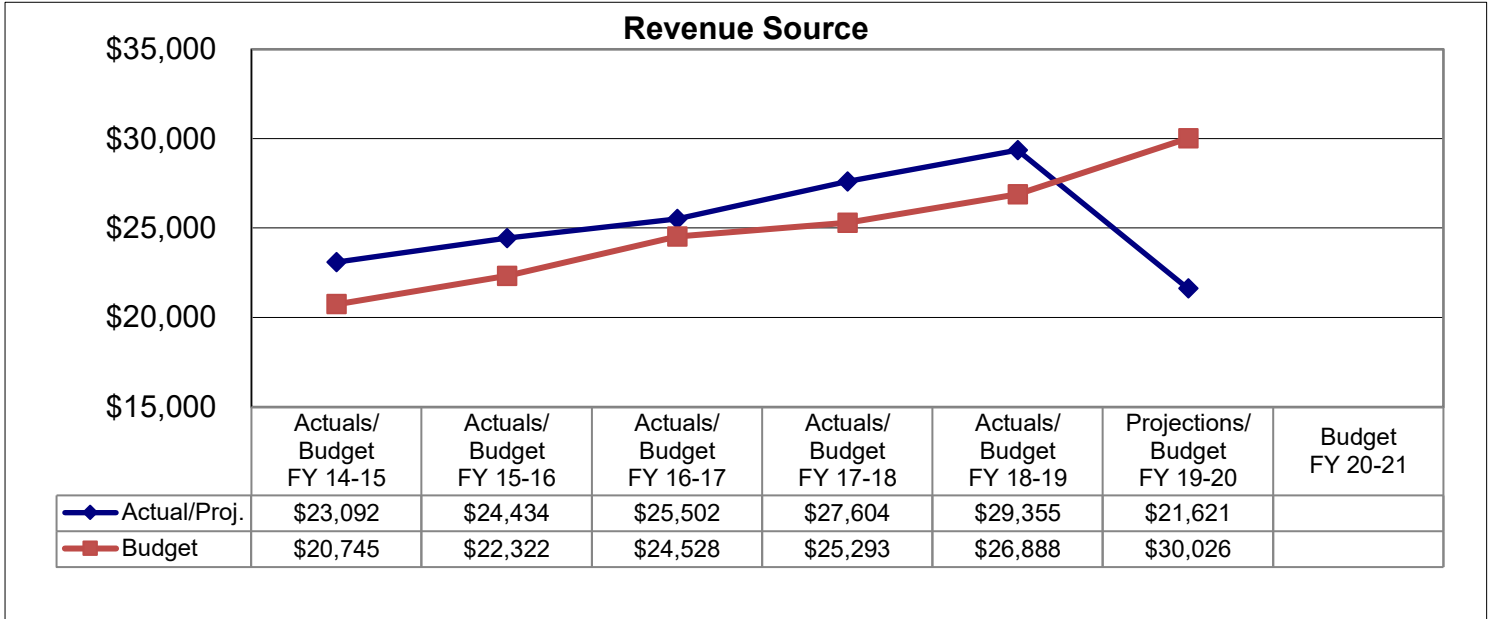
Revenue Analysis: Based on historical data, economic conditions, hotel inventory and consultation with the Greater Miami and the Beaches Hotel Association and the Greater Miami Convention and Visitors Bureau with regards to occupancy levels, average room rates, convention bookings and major special events.
 As of April's distribution, FY 2019-20 growth was 8.9 percent higher than the previous year. May's distribution was 61 percent less than the previous year's May distribution. The FY 2019-20 projection has been adjusted accordingly.

Revenue Estimating Worksheet

Department: Homeless Trust, DVOB

Revenue Source: Food and Beverage Tax for Homeless and Domestic Violence

Historical Data (\$ in 000s)



Revenue Details

Description: A one percent Homeless and Domestic Violence Tax is collected on all food and beverage sales by establishments that are licensed by the State of Florida to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Only businesses that earn over \$400,000 in gross receipts annually are obligated to collect this tax. The Homeless and Domestic Violence Tax is collected throughout Miami-Dade County with the exception of facilities in the cities of Miami Beach, Surfside and Bal Harbour. Eighty-five percent of the tax receipts goes to the Miami-Dade County Homeless Trust and 15 percent goes to Miami-Dade County for domestic violence centers.
Florida Statutes 212.0306

Driving Forces: Anticipated positive change to economic climate, improved employment figures, and more consumer spending power could result in increased revenues
Changes in the US economy have a direct effect on consumer spending of disposable income

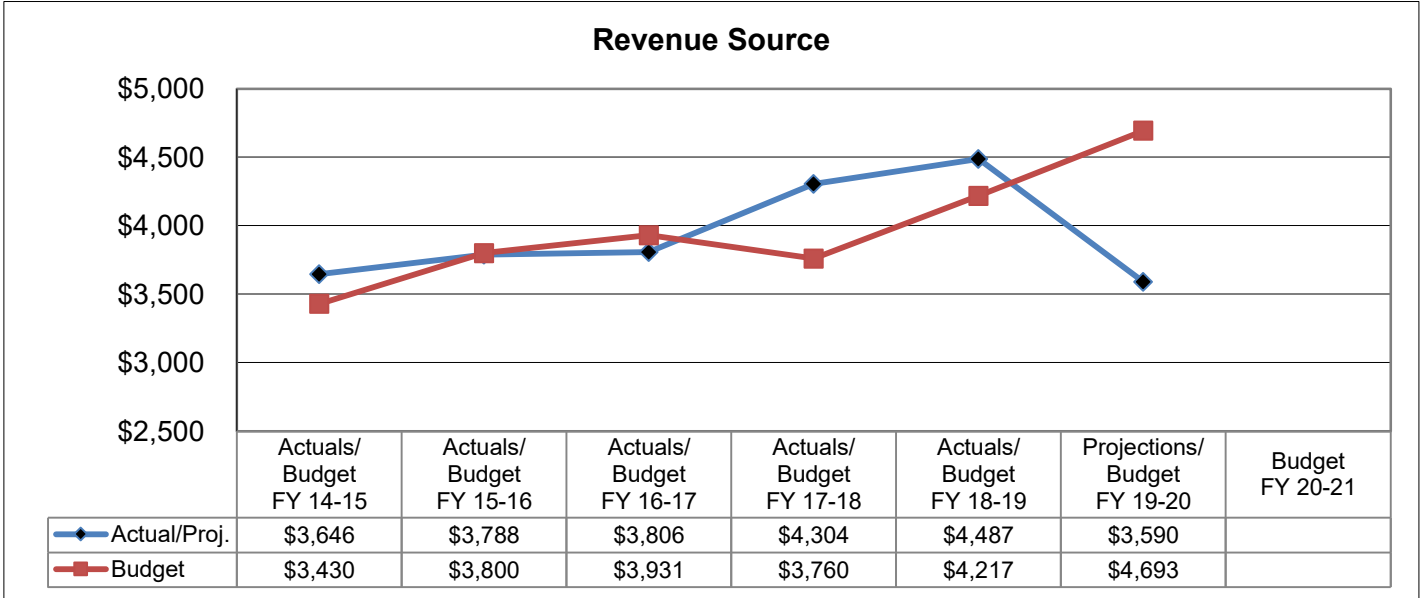
Revenue Analysis: As of April's distribution, FY 2019-20 growth was 3.2 percent higher than the previous year. May's distribution was 57 percent less than the previous year's May distribution. The FY 2019-20 projection has been adjusted accordingly.

Revenue Estimating Worksheet

Department: Finance

Revenue Source: Tourist Tax Fees

Historical Data (\$ in 000s)



Revenue Details

Description: An administrative fee is assessed on the following taxes collected: the Tourist Development Tax, the Convention Development Tax, the Professional Facilities Sports Franchise Tax, the Tourist Development Surtax, and the Homeless & Domestic Violence Tax on Food & Beverage Sales.
 The revenues are generated by imposing a 3 percent surcharge on the above-mentioned tourist taxes collected, except the Convention Development Tax on rooms, for which the fee is 2 percent of collected taxes. Establishments that assess and collect these taxes file a monthly tax return to the Tax Collector.
 The fees are used to fund Convention & Tourist Tax Collection activities authorized under Florida Statutes 125.0104, 212.0305, 212.0306.

Driving Forces: Tourism and convention industry, with seasonal adjustment
 Strength of US dollar compared to other currencies
 International economic conditions
 Positive fluctuations can be caused by large sporting or cultural events attracting tourists such as the Super Bowl, national championship games, concerts, or exhibits; severe weather or economic downturns can negatively impact revenues
 Hotel and motel room inventory
 US economy has a direct effect on consumer spending of disposable income and health concerns impact our tourism economy

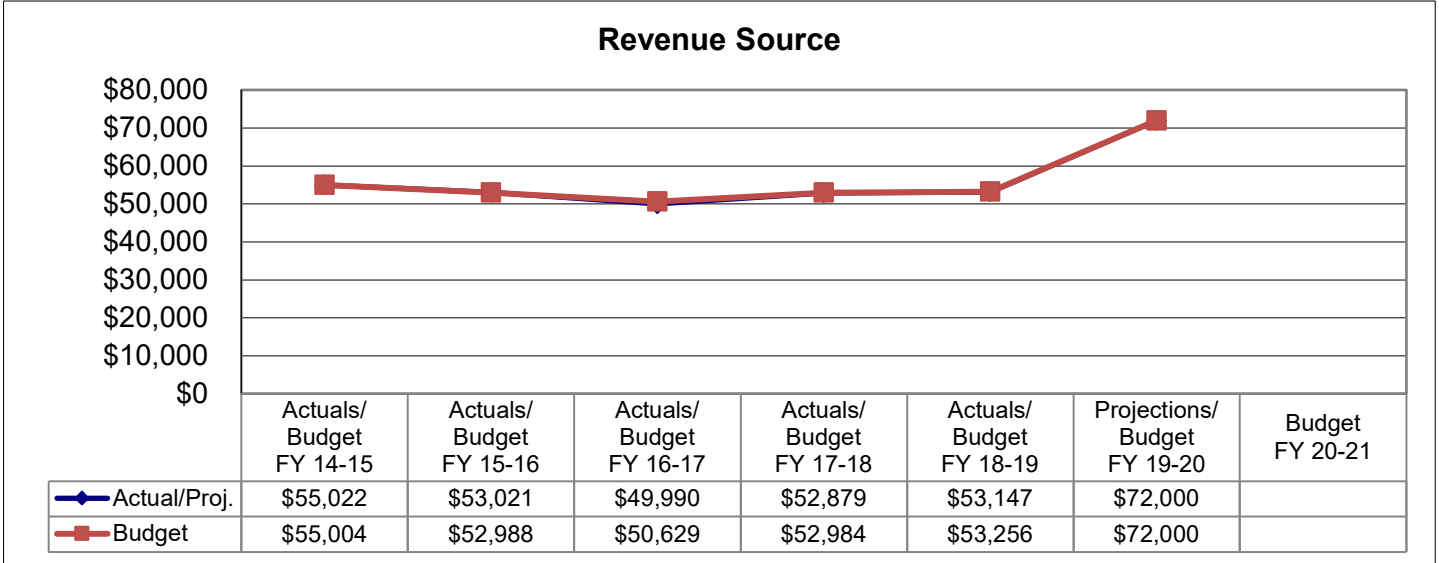
Revenue Analysis: Based on historical data, economic conditions, hotel inventory and consultation with the Greater Miami and the Beaches Hotel Association and the Greater Miami Convention and Visitors Bureau with regards to occupancy levels, average room rates, convention bookings, and major special events, the FY 2019-20 projection reflects a \$1.1 million decrease over the budgeted figure due to "COVID19". The projection assumes actuals through March 2020, and is projected to have a decrease in the months of April through July that equals roughly \$275,000 a month that equals an average 65 percent drop in occupancy rates.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Administrative Reimbursement

Historical Data (\$ in 000s)



Revenue Details

Description: Administrative reimbursement payments from proprietary funds are collected as a percentage of operating budgets

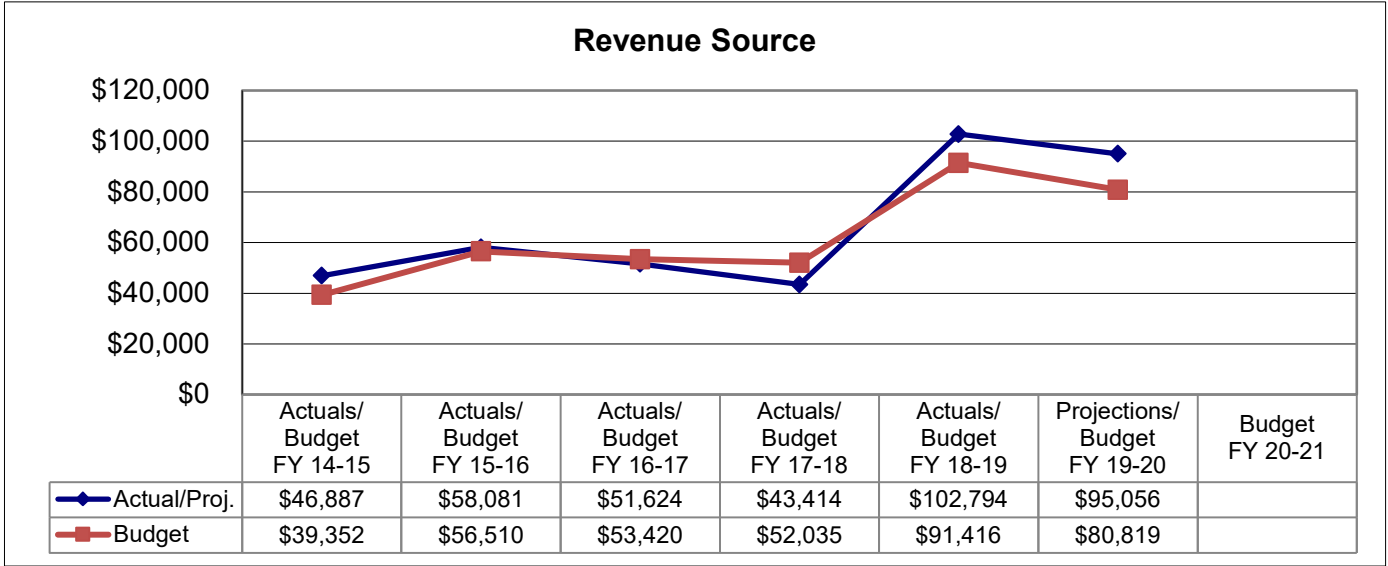
Revenue Analysis: The Administrative reimbursement is computed by first identifying the general fund administrative represented by these expenditures of a countywide scope. The total value of those expenditures is compared to the overall budget, to determine the portion of the overall budget the administrative expenditures. The resulting percent is then charged to proprietary departments' operating budgets.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Carryover

Historical Data (\$ in 000s)



Revenue Details

Description: Funds that remain unspent at the end of a fiscal year

Driving Forces: High variability based on departmental spending and unpredictable events like weather; also reflects full performance of revenue budgeted at 95 percent

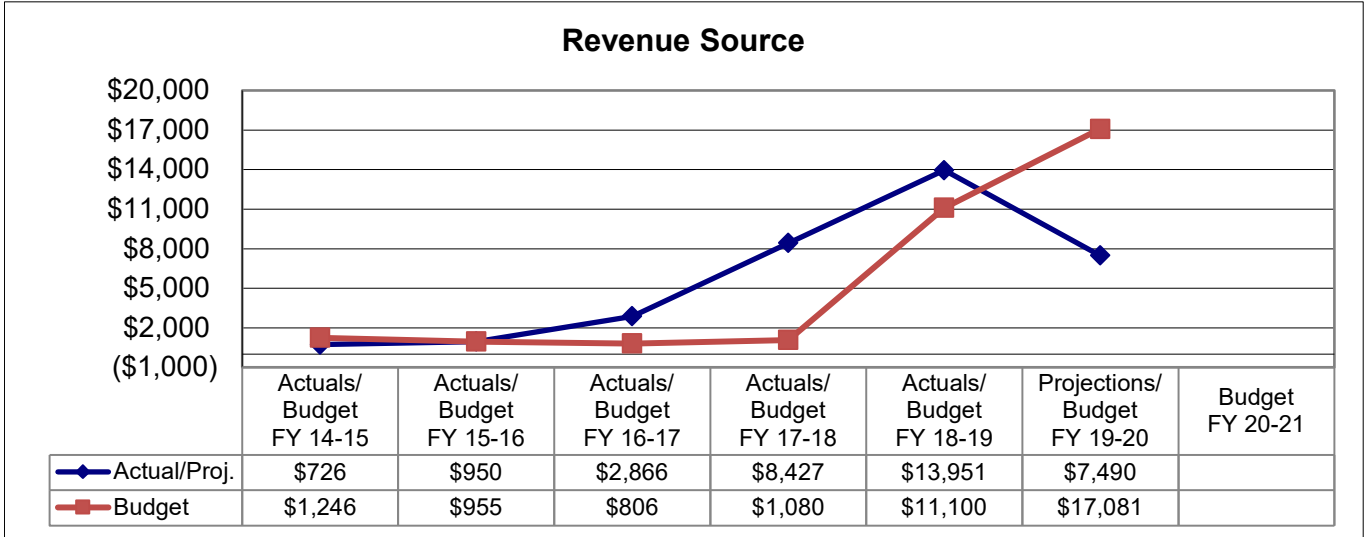
Revenue Analysis: Overall General Fund revenue and expenditures are estimated on an annual basis. The net difference is budgeted as carryover into the following year to be re-allocated for use. Carryover excludes the Emergency Contingency Reserve. The actual carryover into FY 2018-19 was impacted by Hurricane Irma expense reimbursement that took place in September 2018. The carryover projection into FY 19-20 reflects the actual carryover balance including month 13 end of year transactions.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Interest

Historical Data (\$ in 000s)



Revenue Details

Description: Interest revenue is generated from General Fund cash that is in the operating accounts. A large sum of cash is collected during the early portion of the fiscal year as ad-valorem taxes are collected, then the cash is depleted as operation of the County occurs throughout the year

Driving Forces: Variable based on changes in investment rates
Cash on hand
Investment Rates of Return

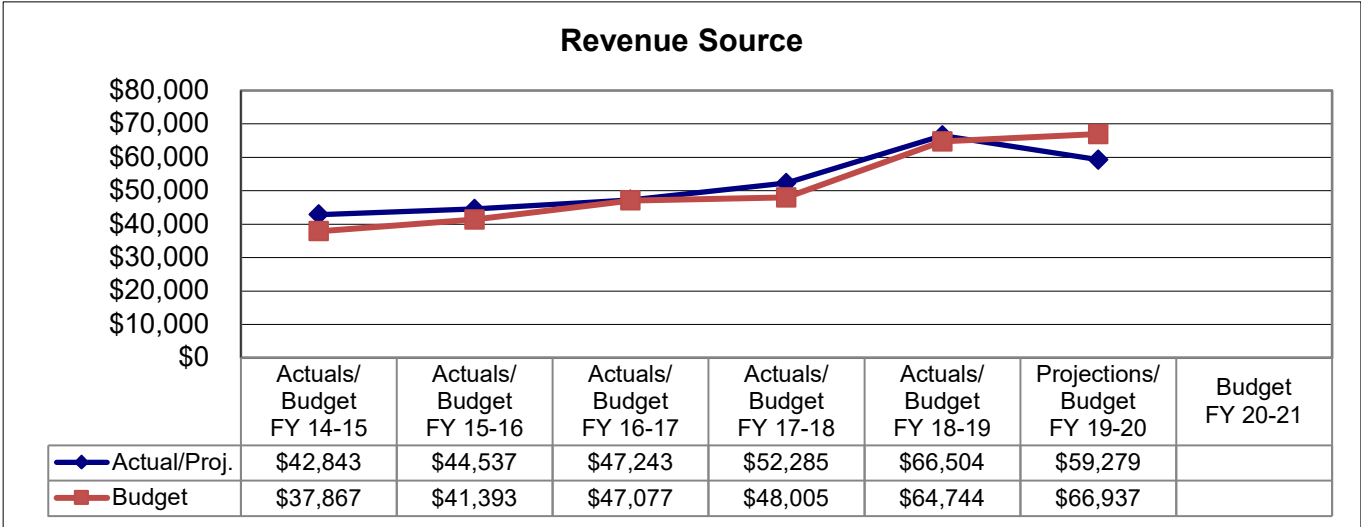
Revenue Analysis: Interest Revenue is estimated based on historical trends
Miami-Dade County's Cash Management section invests County funds to maximize interest earnings
The FY 2019-20 projection reflects interest earnings will be \$6.461 million lower than the prior year or 46.3 percent in anticipation of reduced interest rates as a result of COVID19 impact to the general economy.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: County Revenue Sharing

Historical Data (\$ in 000s)



Revenue Details

Description: Revenue Sharing Trust Fund receives 2.9 percent of net cigarette tax collections and 2.044 percent of sales and use tax collections
 An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements
 Florida Revenue Sharing Act of 1972
 F.S. Sections 210.20(2), 212.20(6), and 218.20.26
 Legislation is typically passed each year that results in changes to the state's sales tax base in the form of enactments or repeals of sales tax exemptions. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county governments via this revenue sharing program

Driving Forces: Stable revenue stream

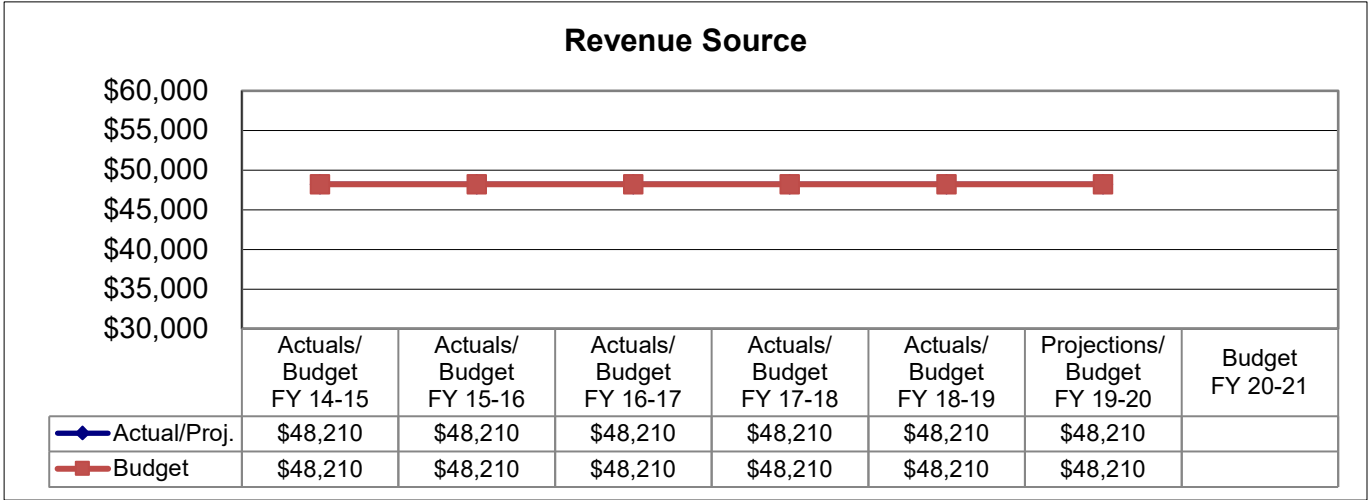
Revenue Analysis: Based on historical performance and state revenue estimating conference data
 An apportionment factor is calculated for each eligible county using a formula consisting of the following equally weighted factors: county population, unincorporated county population, and county sales tax collections.
 The FY 2019-20 projection anticipates state revenue sharing will decline by 12.2 percent over the prior year collection as a result of COVID19 impact to the general economy.

Revenue Estimating Worksheet

Department: General Government

Revenue Source: Municipal Revenue Sharing Program

Historical Data (\$ in 000s)



Revenue Details

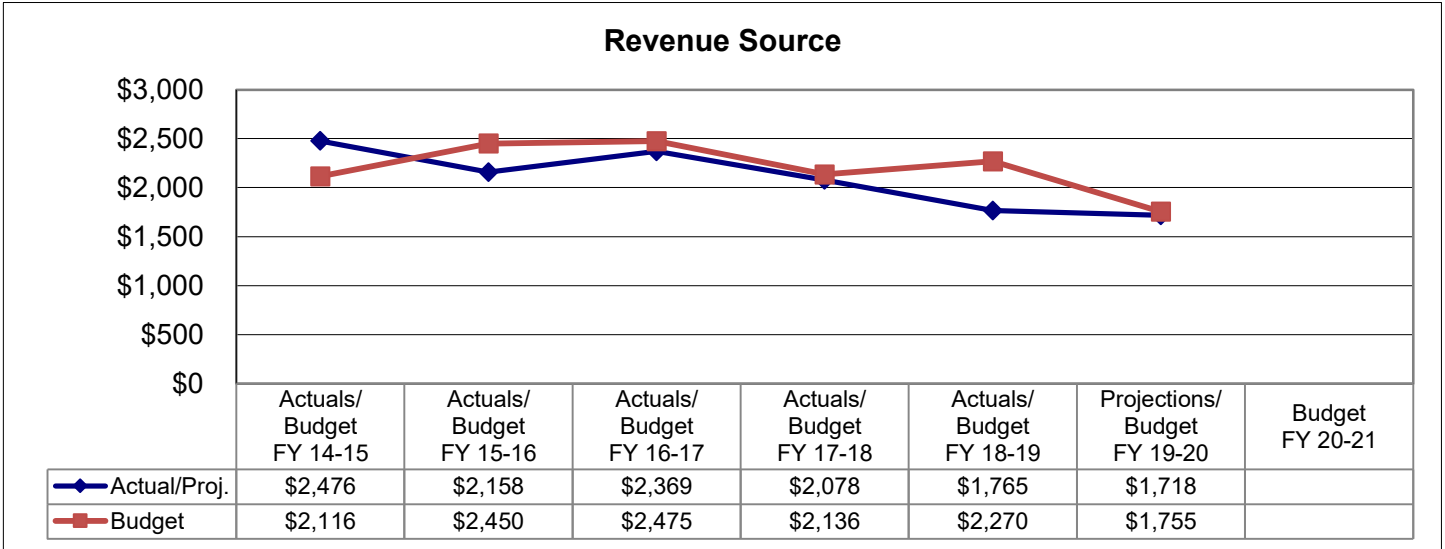
Description:	<p>Revenue Sharing Trust Fund for Municipalities receives 1.3409% of sales and use tax collections, 12.5% of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax.</p> <p>An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets strict eligibility requirements.</p> <p>Florida Revenue Sharing Act of 1972 F.S. Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26</p> <p>Legislation is passed each year that results in changes to the state's sales tax base or sales tax administration. Such changes have the potential for fiscal impact, either positively or negatively, to the amount of sales tax revenues available for distribution to county and municipal governments.</p>
Driving Forces:	Stable revenue stream.
Revenue Analysis:	<p>An apportionment factor is calculated for each eligible municipality using a formula consisting of the following equally weighted factors: adjusted municipal population, municipal sales tax collections, and municipality's relative ability to raise revenue. For the Unincorporated Municipal Service Area, distributions has been fixed per State Statute, until such time the distribution determined by formula, exceeds the fixed amount.</p> <p>(http://www.floridalcir.gov/revenue_estimates.cfm) at 100 percent. This revenue is stable.</p>

Revenue Estimating Worksheet

Department: Animal Services

Revenue Source: Code Violation Fines and Deposits

Historical Data (\$ in 000s)



Revenue Details

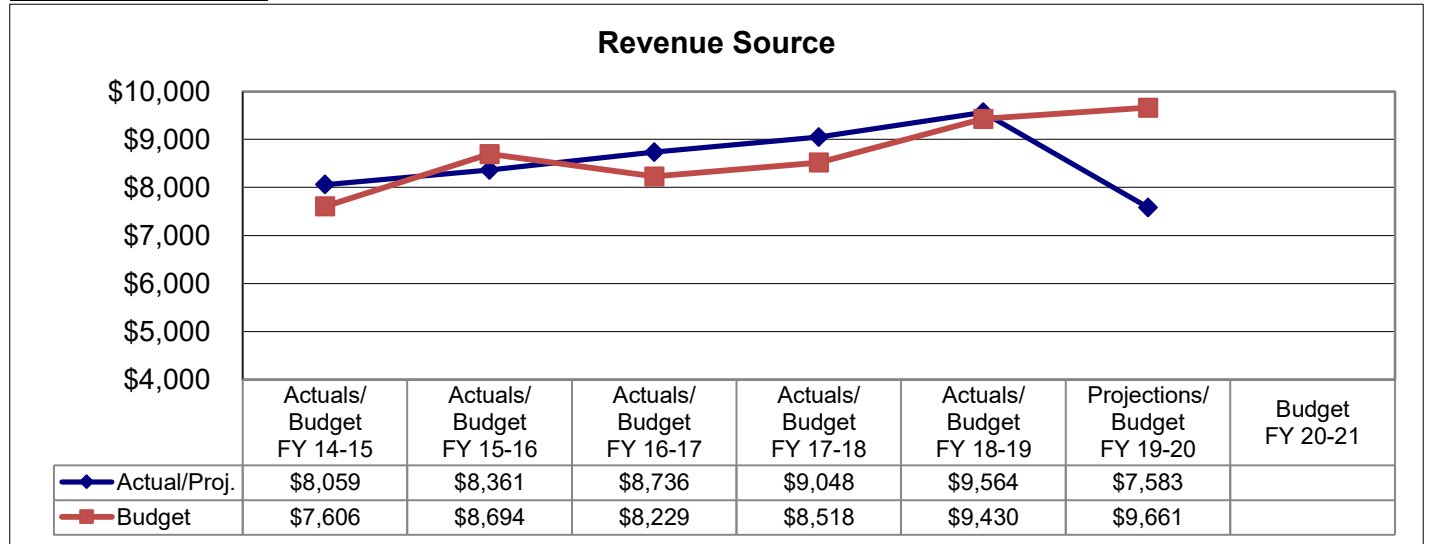
Description:	Revenue collected for code violation fines, including: failure to vaccinate, licensing requirements, dog running at large, specific breed violations (i.e. Pit Bull Ordinance), cruelty to animals, and other code violations as delineated in Chapter 5 of the Miami-Dade County Code and Florida Statutes Chapter 5 of the Miami-Dade County Code and its amendments Florida Statutes Chapter 828
Driving Forces:	Public compliance with County and State codes and regulations Frequency of notifications to non-compliant individuals Collection of outstanding fines and liens through agreement with the Finance Department Pet retention initiatives implemented by the Department
Revenue Analysis:	The FY 2019-20 revenue projections are based on YTD actuals that reflect a decrease due to the code enforcement and citation collection operational changes implemented as part of the COVID19 response.

Revenue Estimating Worksheet

Department: Animal Services

Revenue Source: Animal License Fees, Shelter Fees, Dealer Fees, and Permits

Historical Data (\$ in 000s)



Revenue Details

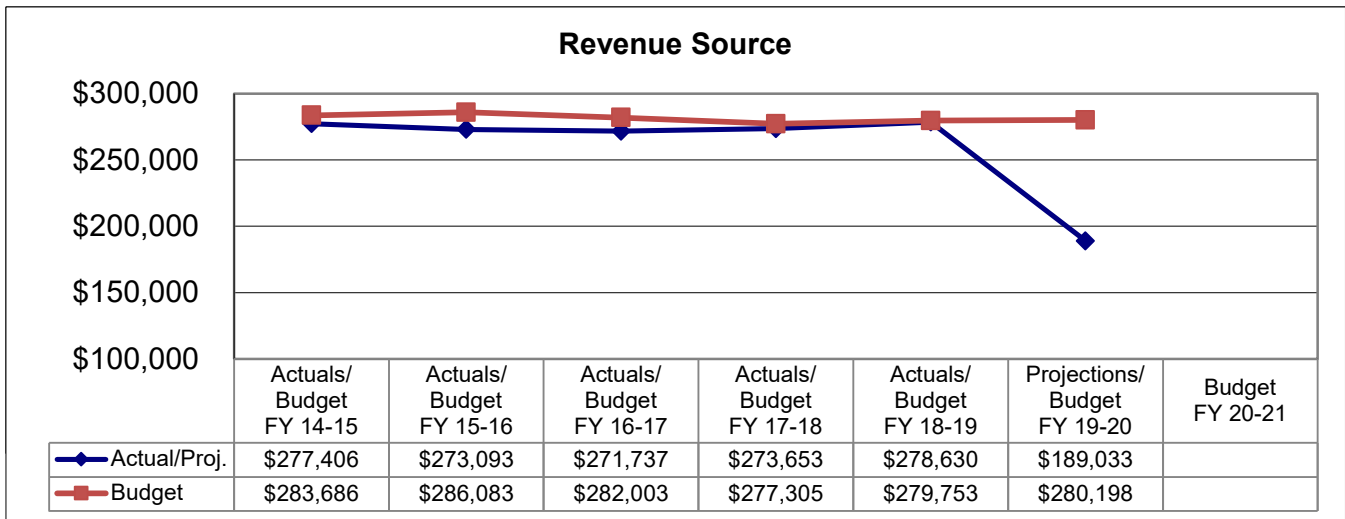
Description:	Primary revenue sources include fees collected for animal licenses, adoptions, and rabies vaccinations; secondary sources include breeder permits, lien research fees, and microchip fees Chapter 5 of the Miami-Dade County Code and its amendments Florida Statutes
Driving Forces:	Public compliance with County and State codes and regulations Frequency of notifications to non-compliant individuals Projections on pets per household based on HSUS data and analysis.
Revenue Analysis:	The FY 2019-20 revenue projections are based on YTD actuals that reflect a decrease due to the operational changes such as the waiving of adoption fees and the suspension of certain activities at the clinic implemented as part of the COVID19 response.

Revenue Estimating Worksheet

Department: Aviation

Revenue Source: Commercial Operations

Historical Data (\$ in 000s)



Revenue Details

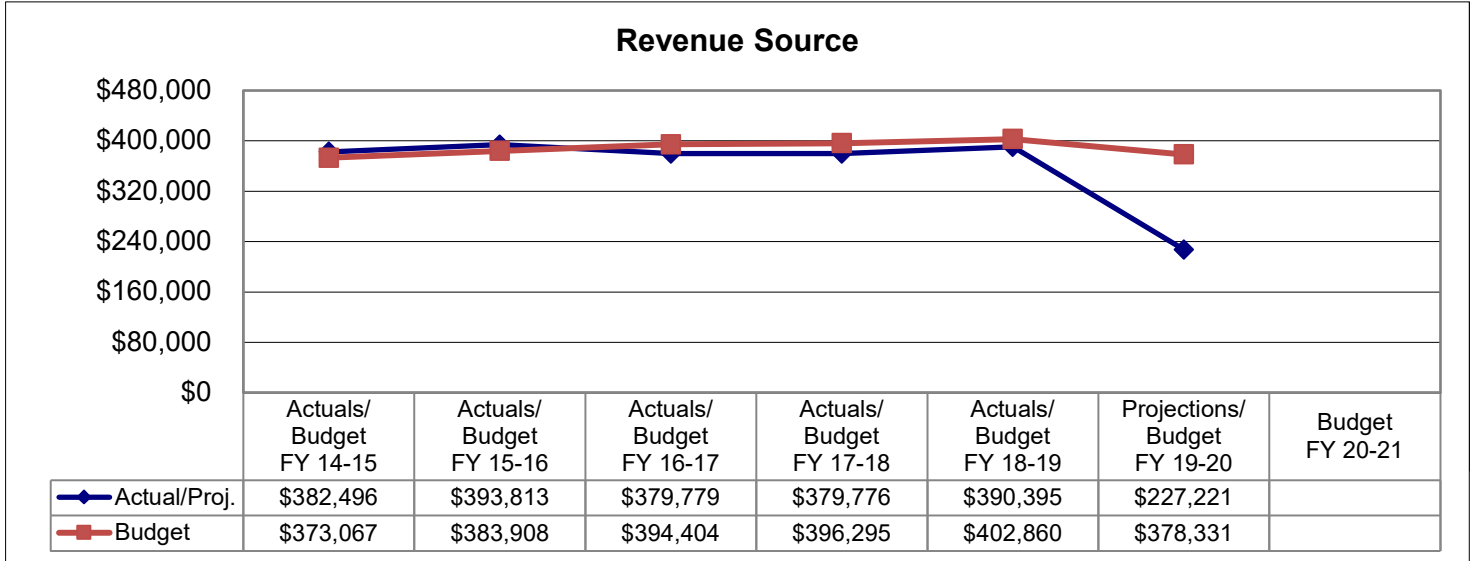
Description:	<p>Commercial Operations is comprised of Concession and Management Agreements. Concessions revenues are derived from the sale of duty-free merchandise, car rental companies and various other services. Management Agreements are revenues from the sale of gifts and sundries, automobile parking fees, pharmacy facilities, baggage services, special service lounges, airport hotel, fuel farm and the Top-of-The-Port Restaurant.</p> <p>These are management agreements with the business sector to provide services at MDAD. These are governed and approved by the County's BCC.</p>
Driving Forces:	<p>The methodology for estimating commercial operations revenue varies by category. Specific categories within concessions such as Duty Free, Food & Beverage and Retail/Merchandise are primarily driven by sales per enplaned passenger. Other categories such as aeronautical services, security services and operational services are based on fluctuations in passenger and cargo carrier requirements, fixed permit fees and negotiated contract amounts respectively. Management Agreement revenues are also estimated based on passenger traffic in addition to fuel flowage fees.</p> <ul style="list-style-type: none"> Tourism that brings passengers to our location Inbound and outbound cargo shipments Competition from other airports Passengers that use MIA as a hub to the Americas from other parts of the US and International International and domestic passengers that buy goods from concessions located at MDAD Number of passengers arriving and departing
Revenue Analysis:	<p>The FY 2019-20 revenues are being impacted by COVID19, projections are based on actual collections as of March 2020 and is projected to have a decrease in the months of April through July with a 32 percent revenue loss impact compared to FY 2018-19.</p>

Revenue Estimating Worksheet

Department: Aviation

Revenue Source: Fees and Charges

Historical Data (\$ in 000s)



Revenue Details

Description: Direct fees that are charged to cargo and passenger airlines to include landing fees, concourse use charges, loading bridge use charges, baggage claim use charges, screening fees, airplane parking fees, and escort fees
 The landing fees are proposed by MDAD to the Miami Airport Affairs Committee (MAAC), comprised of the majority interest carriers, who have input in the creation of the final fee structure. The landing fee calculation is also regulated by the Federal Aviation Administration.

Driving Forces: Variations in passenger and cargo demand as well as changes in rate structure can cause revenues to change over time.
 Tourism that brings passengers to our location.
 Inbound and outbound cargo shipments.
 Competition from other airports.
 Passengers that use MIA as a hub to the Americas from other parts of the US and International cities.
 Local industry that ships products.
 The landing fee calculation is based on approved budgets and the "residual" methodology. Under the residual methodology, airlines assume the risk of any revenue shortfall or benefit of any excess revenue after expenses, transfers and bond coverage requirements are deducted from non-airline revenue. Any remaining amount needed to cover expenses, transfers and bond coverage requirements is divided by estimated aircraft landed weight (in 1,000 lb units) to determine the landing fee. Revenues in excess of the requirement (carryover) are applied to the following year calculation to reduce the landing fee.

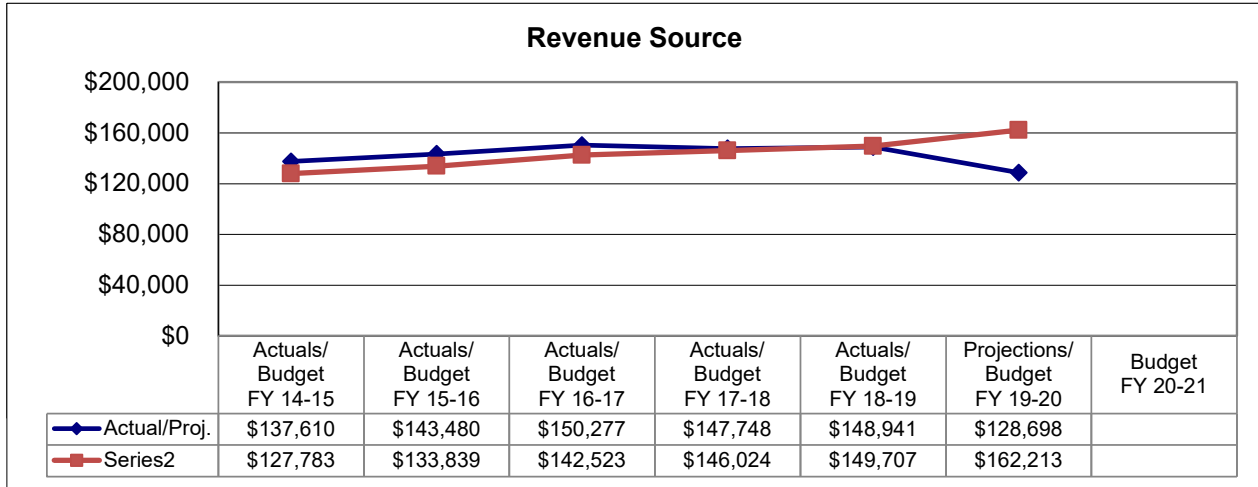
Revenue Analysis: The FY 2019-20 landing fee rate is currently \$1.62 per 1,000 lbs. of aircraft landed weight. The FY 2019-20 revenues are being impacted by COVID19, projections are based on actual collections as of March 2020 and is projected to have a decrease in the months of April through July with a 41.8 percent revenue loss impact compared to FY 2018-19.

Revenue Estimating Worksheet

Department: Aviation

Revenue Source: Rentals

Historical Data (\$ in 000s)



Revenue Details

Description: Rentals include Miami International Airport and general aviation airports. MIA include revenues for land, buildings, machinery and equipment and terminal building space. General Aviation Airports includes revenues for land, pavement and buildings.
Terminal rental rates are set by the Aviation Department and approved by the BCC. Rental rates for non-terminal buildings at MIA and buildings at the general aviation airports are reviewed on an annual basis by a qualified independent appraiser that makes recommendations to MDAD and ultimately presented to the BCC for approval.

Driving Forces: Construction or renovation activities could impact occupancy revenues
Demand fluctuation to ship or receive cargo in the south Florida area could cause shifts in the amount of rentals
Tourism that brings passengers to our location
Inbound and outbound cargo shipments
Competition from other airports
Passengers that use MIA as a hub to the Americas from other parts of the US and International Cities
Opening of the South Terminal increased occupancy for ticket counters as well as the soft opening of the North Terminal

Number of Airlines with routes through South Florida
Rental revenue is determined by multiplying approved rates by the amount of square footage of buildings, terminal or land required by tenants. Projections are based on rates multiplied by forecasted occupancy.

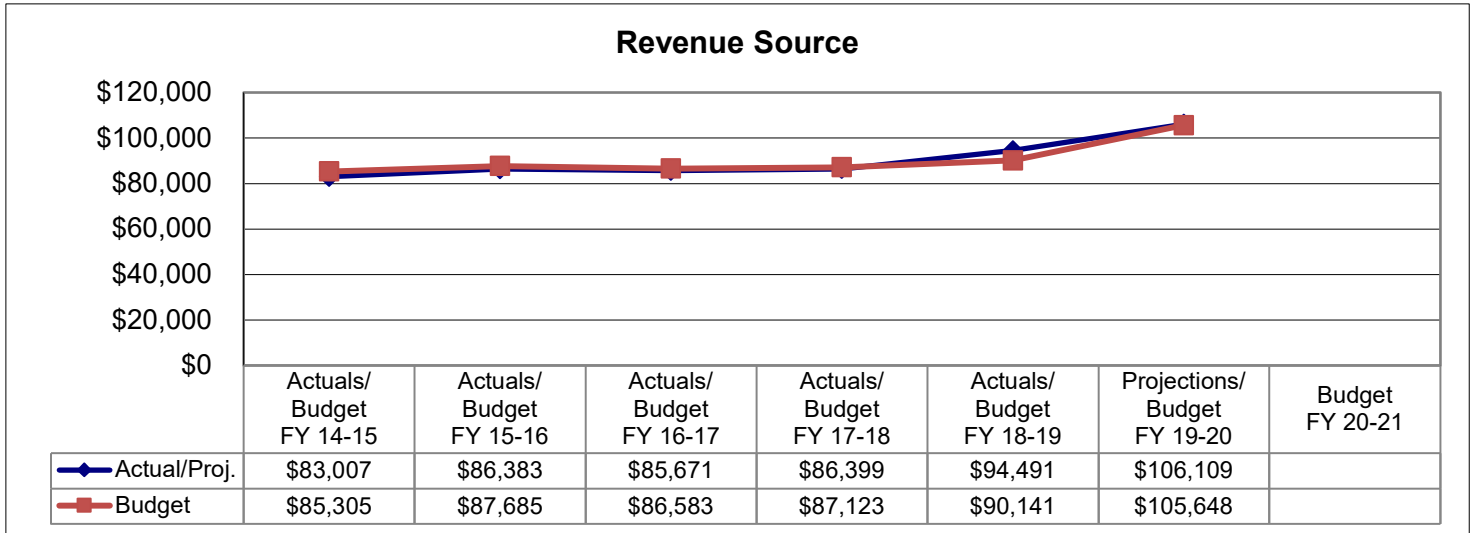
Revenue Analysis: The FY 2019-20 revenues are being impacted by COVID19, projections are based on actual collections as of March 2020 and is projected to have a decrease in the months of April through July with a 14 percent revenue loss impact compared to FY 2018-19.

Revenue Estimating Worksheet

Department: Community Action and Human Services

Revenue Source: Federal and State Grants

Historical Data (\$ in 000s)



Revenue Details

Description: Federal grants: Older American Act Title III - US Department of Health & Human Services; Adult Farm Worker Program - US Department of Labor; US Department of Justice (DOJ), Office of Violence Against Women, Domestic Violence Assistance, Encourage Arrest Policies and Enforcement of Protection Orders; Head Start; Early Head Start; Child and Adult Care Food Program; Summer Meals Program; Community Service Block Grant (CSBG); Low Income Home Energy Assistance Program (LIHEAP); Emergency Food and Shelter Program; Weatherization Assistance Program; Retired Seniors Volunteer Program, Foster Grandparents Program, and Senior Companion Program through the Corporation for National Community Service

State grants: Domestic Violence Trust Fund; Legal Clearinghouse Project/Haitian-Creole Hotline - Florida Coalition Against Domestic Violence; Alliance for Aging – Local Services Program and Respite for Elders Living in Everyday Families; Victims of Crime Act - Office of the Attorney General; Intensive Day/Night Treatment - Florida Department of Law Enforcement; South Florida Behavioral Health Network - Department of Children and Families; Community Care for Disabled Adults; Community Care for the Elderly

Driving Forces: Services provided for victims of domestic violence, substance abuse, transitional housing, elderly and disabled citizens, meals for the elderly, child care services for parents and families, and to low income homeowners

Yearly appropriations by the federal government and the State of Florida may affect the funding for local social services

Programs support the demographic segments with the highest growth rate in the County: elderly, pre-kindergarten students, and families under the federal poverty level.

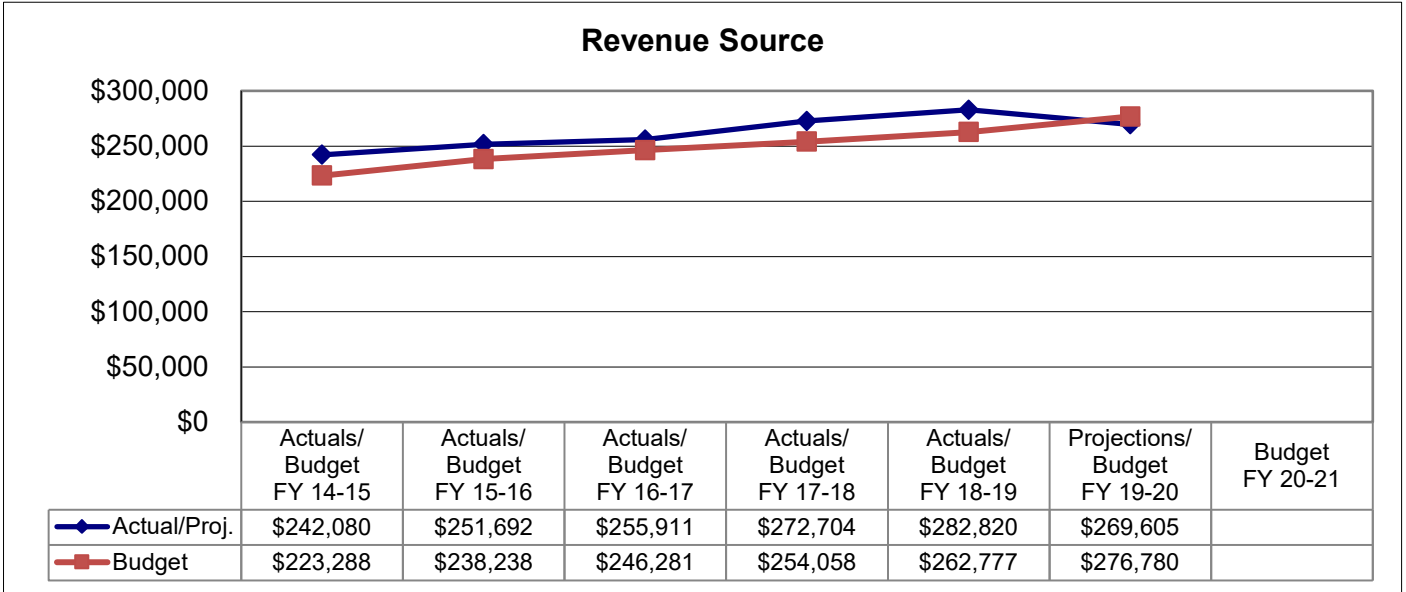
Revenue Analysis: The FY 2019-20 projections are driven by a net increase in funding of \$378,000 in the Elderly and Disability Division mainly due to the Meals on Wheels, Senior Companions, Transportation, and Home Care Programs; an increase in federal funding of \$317,000 in the Head Start Division, in the Community Service Division of \$875,000 and in the Domestic Violence Division of \$405,000.

Revenue Estimating Worksheet

Department: Transit, CITT

Revenue Source: Charter County Transit System Surtax

Historical Data (\$ in 000s)



Revenue Details

Description: Half-penny sales surtax enacted to provide a local funding source dedicated exclusively to implement the projects in the People's Transportation Plan (PTP)
Enacted by voters in Miami-Dade County in 2002

Driving Forces: Sales tax revenues track average economic growth and are variable based on fluctuations in the economy
Tourism growth
Population growth
State Gross Domestic Product (GDP)
Increases in inflation result in increasing the cost of goods sold thereby increasing sales tax revenues.

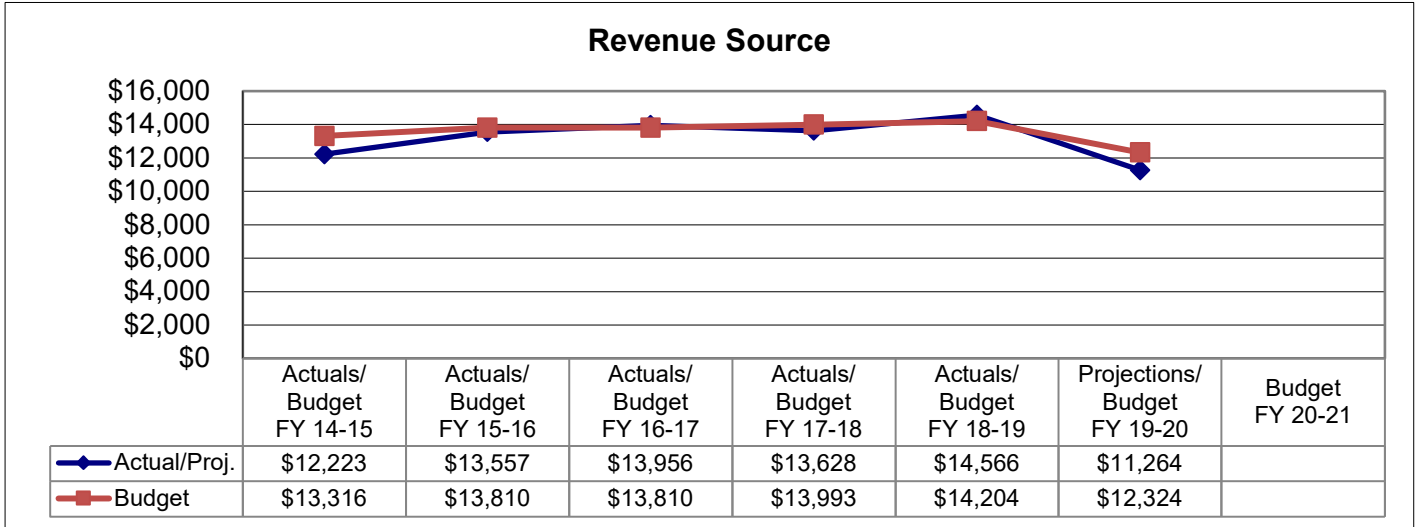
Revenue Analysis: The FY 2019-20 revenues are being impacted by COVID19, projections are based on actual collections as of January 2020 and is projected to have a decrease for the remaining of the fiscal year with a five percent revenue loss impact compared to FY 2018-19.

Revenue Estimating Worksheet

Department: Office of the Clerk

Revenue Source: Fees and Charges

Historical Data (\$ in 000s)



Revenue Details

Description: The Clerk Fees and Charges revenues are primarily composed of document recording fees, marriage license application fees, and code enforcement citations. Florida Statute 28.24, 119.07, 177.111, 194.013, and 196.011 govern the guidelines for the imposition of Clerk Fees and Charges.

Driving Forces: Document Recording is a major component of Clerk Fees and Charges, as a result the revenue performance is correlated to the real estate mortgage market.

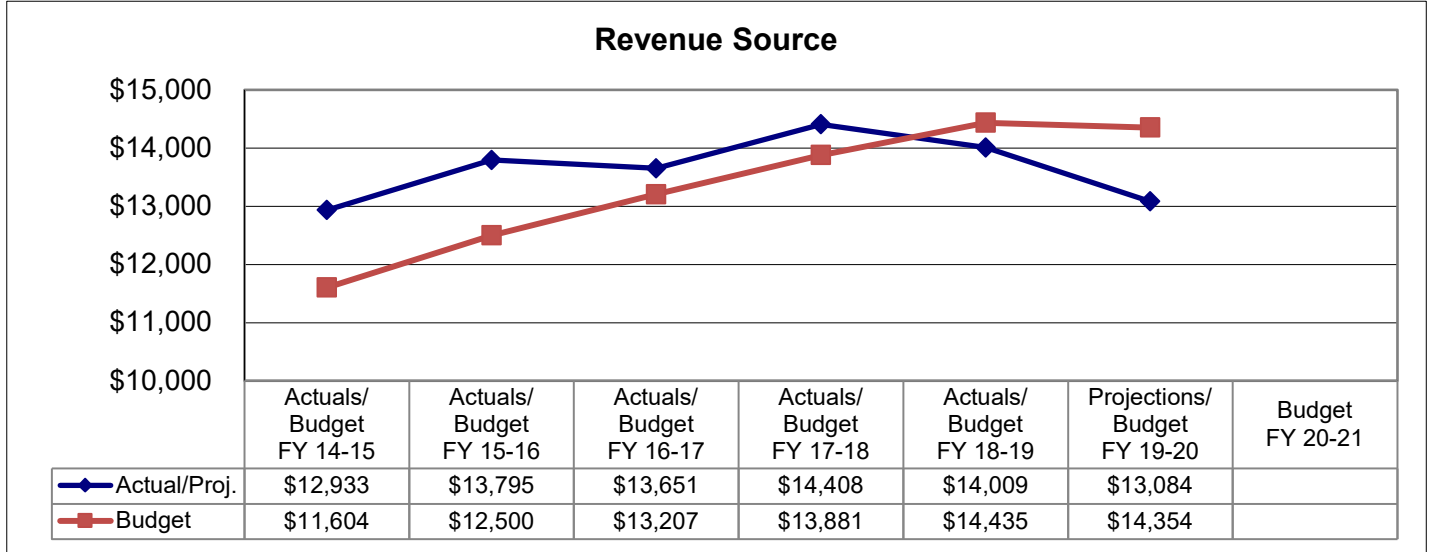
Revenue Analysis: Revenue estimates for FY 2019-20 are being impacted by COVID19, compared to FY 2018-19, revenues are projected to decline by 23 percent for FY 2019-20. It is too early to predict how new social distancing practices will also impact court operations.

Revenue Estimating Worksheet

Department: Finance

Revenue Source: Auto Tag Fees

Historical Data (\$ in 000s)



Revenue Details

Description: Revenue reflects Miami-Dade County's fees as an agent of the State for motor vehicle, vessels and trailer registrations and renewals. This fee is paid to the Finance Department for administering these registrations on behalf of the state.

Driving Forces: Population trends and some economic conditions that enable the purchase of new and used motor vehicles, vessels, and trailers
 Demand for vehicles has been considered inelastic, as the substitutes available for travel by personal vehicle (transit, taxis, pedestrian, etc.) have not been considered desirable
 Fluctuations in interest rates have an inverse relationship to revenue receipts

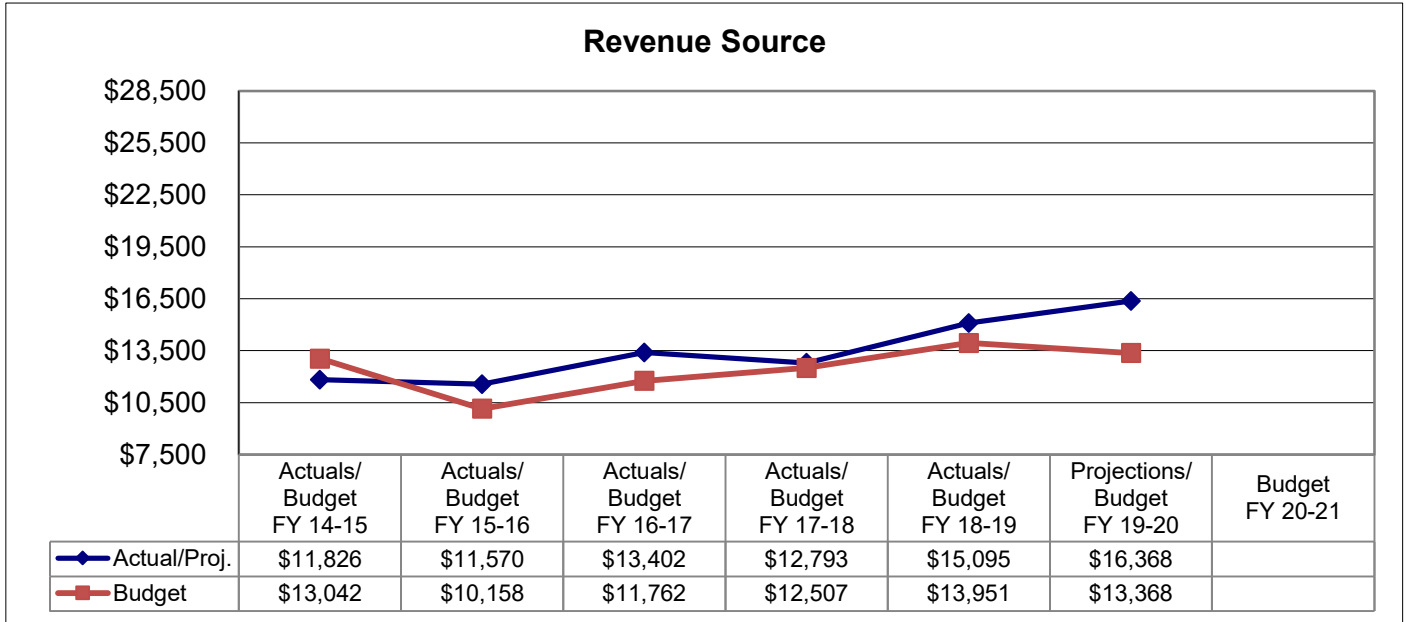
Revenue Analysis: The FY 2019-20 projection includes normalized sales and registrations of cars, suv's, etc through the beginning of March and then reflects a decline of five percent in renewals of registrations and a 46 percent drop of new vehicle title's for the remainder of the fiscal year due to COVID19.

Revenue Estimating Worksheet

Department: Finance

Revenue Source: Ad Valorem Fees

Historical Data (\$ in 000s)



Revenue Details

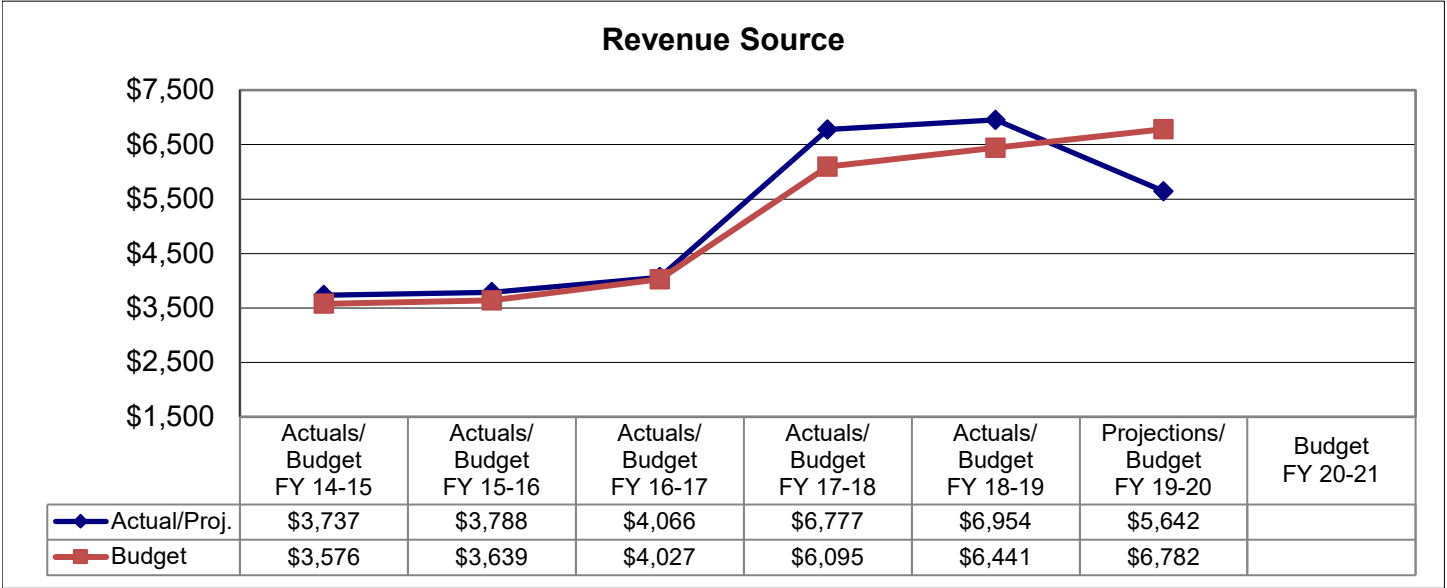
Description:	<p>Ad Valorem fee revenues are comprised of thirty-five non-delinquent and delinquent fees that the Tax Collector charges as authorized by Florida Statutes 28,192,197 and 559. Approximately 70 percent of all fee revenues are generated by the Tax Certificate Sale which is held annually starting on June 1st. Other revenues which are generated by this fee includes Special District Collection fees and miscellaneous fees from Delinquent/Returned check fees, Operating/Research fees, and photocopy fees.</p> <p>The following Florida Statutes authorize the Tax Collector to collect fees: Florida Statutes 28.24, 192.091,197.222,197.3631, 197.413,197.432,197.462, 197.472, 197.3631,197.322,195.522,559.21,and 68.065.</p>
Driving Forces:	<p>Tax Certificate Sales reflect number of property owners not paying taxes on time</p> <p>Economic conditions have a reverse effect on revenue receipts, more fees are collected as more taxpayers become delinquent and vice versa as economic conditions improve</p> <p>Taxable value of homes in tax certificate sales reflect long-term tax roll growth</p> <p>Population expansion and economic growth generate increases in number and tax value of parcels; as well as changes in Community Development Districts and Non-Ad Valorem taxing district (i.e. lighting, security, and landscaping districts)</p>
Revenue Analysis:	<p>As a result of COVID19, property owners did not meet the revised April 15th deadline for paying taxes due, therefore, it is anticipated that the FY 2019-20 projection for ad valorem revenues will increase by \$3 million due an increased volume of tax certificate sales.</p>

Revenue Estimating Worksheet

Department: Finance

Revenue Source: Credit and Collections

Historical Data (\$ in 000s)



Revenue Details

Description: The Credit and Collections Division of the Finance Department acts as a second tier collection agency for County departments and Jackson Memorial Hospital (JMH). A second tier collection agency is an agency that works on collection efforts on behalf of a department or agency after it has exhausted its efforts to collect outstanding revenue. Industry debt collection guidelines regarding the treatment of debtors is followed by the Finance Department when collecting debts. The Finance department receives 30 percent of the average bill placement once collections materialize.

Driving Forces: Effectiveness of the primary County departments to collect revenue
 Effectiveness of the second tier collection agency in outstanding revenue (for JMH)
 The number of collector staff available to work through placed accounts

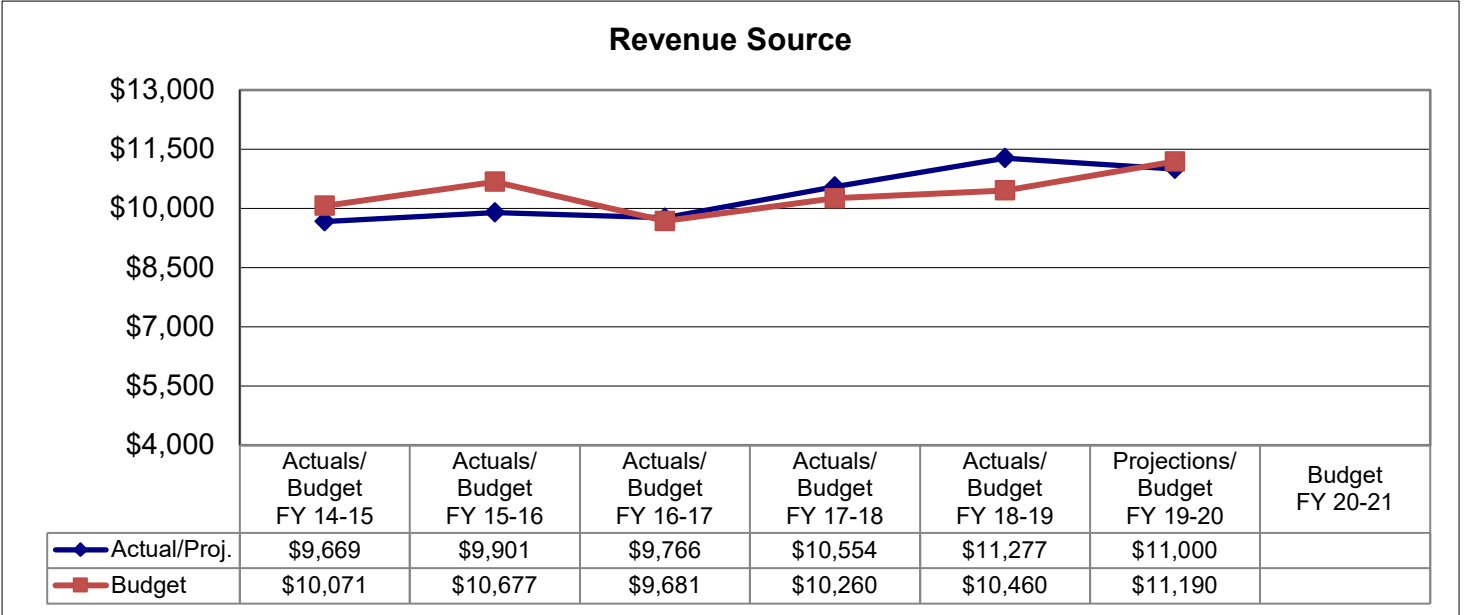
Revenue Analysis: The FY 2019-20 Projection reflects a decline in the projection for the months of April through August, which is comprised of a 85 percent loss for April and May and a 25 percent loss for June through the end of August.

Revenue Estimating Worksheet

Department: Finance

Revenue Source: Local Business Tax Receipts

Historical Data (\$ in 000s)



Revenue Details

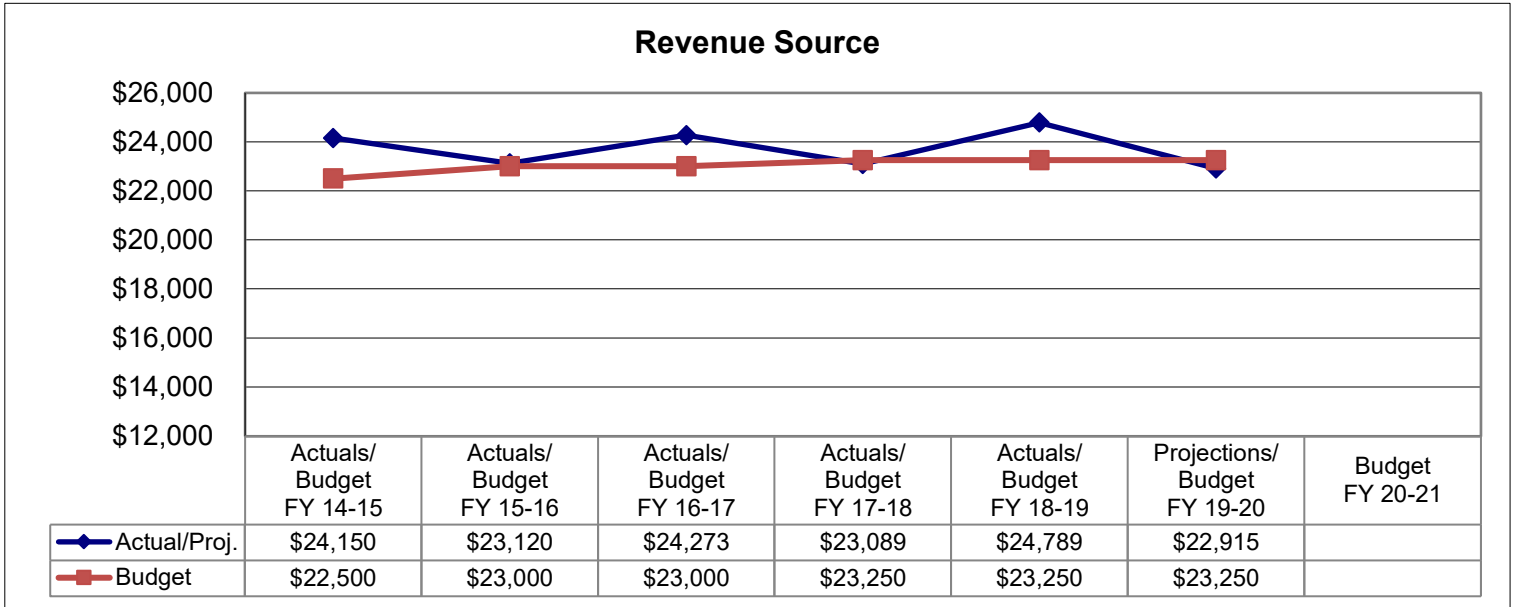
Description:	Any individual or home-based business providing merchandise, entertainment, or service directly or indirectly to the public in Miami-Dade County must pay an annual local business tax to operate. The local business tax varies depending on the nature of the business. Distribution of tax receipts to local governments is based on location of business. Florida State Statute 205 authorizes Counties and Cities to collect local business taxes and establishes guidelines for collecting such taxes. Chapter 8A, Articles 9 and 10 of the Miami-Dade County Code establishes local business tax collection in Miami-Dade County.
Driving Forces:	Fluctuations in population and costs of doing business (e.g., interest rates, labor costs, etc.) Municipal boundary changes Economic expansion and contractions Enforcement of unregistered businesses avoiding payment
Revenue Analysis:	The FY 2019-20 projection reflects a slight decline of two percent (five percent annualized) due to businesses not renewing their business license as a result of COVID19.

Revenue Estimating Worksheet

Department: Fire Rescue

Revenue Source: Transport Fees

Historical Data (\$ in 000s)



Revenue Details

Description: MDFR emergency medical personnel transport approximately 65,000 individuals annually to local area medical facilities across Miami Dade County. The cost of this service is recovered from the patient's private healthcare providers, Medicare, Medicaid, and patient self pay programs that provide reimbursement to the County for services rendered.

Fee varies by level of service, Advanced Life Support (ALS) or Basic Life Support (BLS) and other items such as backboards, medical supplies and mileage.

In accordance with Chapter 4, Article I of the Code, the Board of County Commissioners approves the Miami-Dade Fire Rescue Department's emergency medical services rate schedule.

Driving Forces: Change in the rate of collection attributed to the performance of the collection vendor contracted by the department. Emergency transport fees protocols established to determine the medical conditions that identify who should or should not be transported, the number of rescue units in service, the established fees for the service, and collection rate of the fees.

The Fire District population and the percentage of the population covered by Medicare, Medicaid or private healthcare providers.

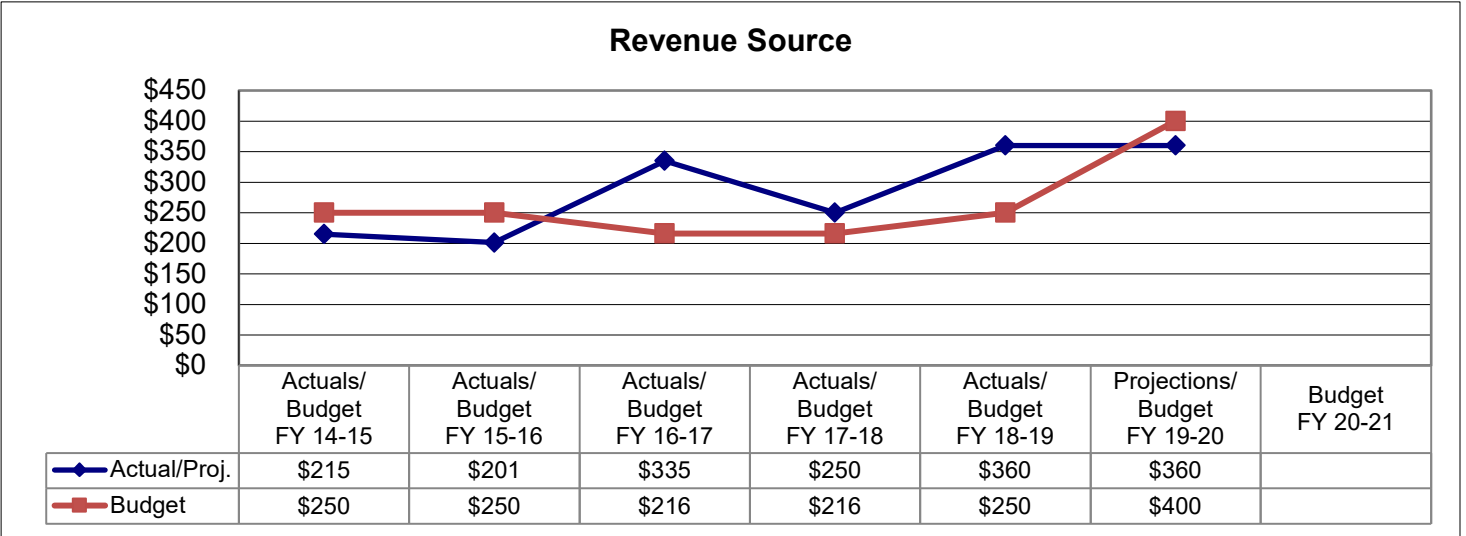
Revenue Analysis: The FY 2019-20 projection will be slightly lower than budgeted due to a reduction in ambulance transports in the first four months of calendar year 2020. Actual revenue collected during the first six months of FY 2020 was \$340,459 higher than in FY 2019, but EMS transports are down by 2,548 in the first four months of 2020 compared to the January through April period in 2019. The estimated loss of revenue for those transports is more than \$750,000, which will be partially offset by a \$330,000 one-time supplemental Medicare payment from the federal CARES act, and a temporary suspension of the two percent Medicare sequestration from May 2020 to December 2020.

Revenue Estimating Worksheet

Department: Internal Services

Revenue Source: ADA Fines

Historical Data (\$ in 000s)



Revenue Details

Description: Fines collected from a vehicle unlawfully stopped, standing, or parking within any parking space designated for "Parking By Disabled Permit Only"
Article II of Chapter 30 of the Code of Miami-Dade County, and Section 316.1958, Florida Statutes, or Section 320.0848, Florida Statutes

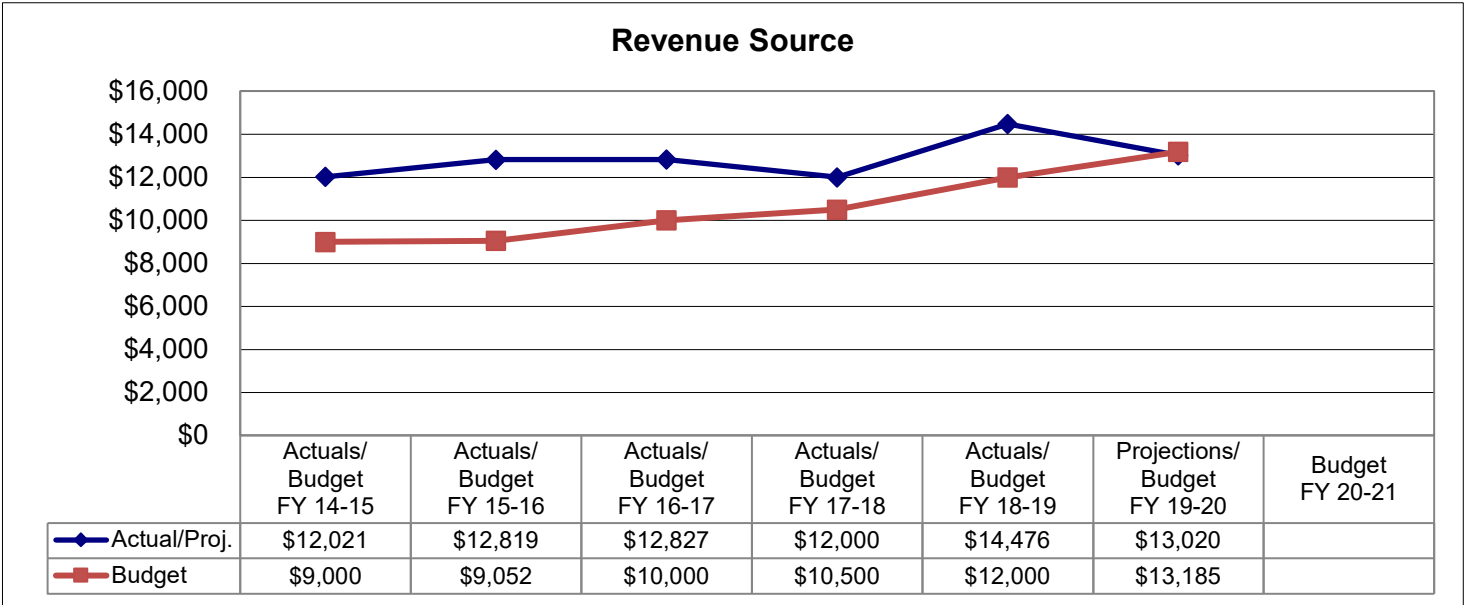
Revenue Analysis: The FY 2019-20 revenue projections are based on second quarter actuals.

Revenue Estimating Worksheet

Department: Internal Services

Revenue Source: User Access Program (UAP)

Historical Data (\$ in 000s)



Revenue Details

Description: The User Access Program (UAP) established a two (2) percent deduction from all vendor invoices for eligible contracts established by the Procurement Management division of the Internal Services Department to help defray the cost of the department's procurement operations. The UAP was approved for implementation by the Board of County Commissioners as part of the Miami-Dade County Budget Ordinance # 03-192.

Driving Forces: Economic environment and supply and demand market trends impact revenue generation
 Selection of appropriate escalator indices and negotiations achievements impact contract values and collections
 Fluctuation in the price of fuel and other volatile commodities impact the production or delivery of goods and services
 County departments, other public jurisdictions, non-profits and/or quasi-governmental entities accessing of ISD contracts to either procure goods or services and/or piggy-backing on ISD contracts
 Grant funded contracts continue to result in competitive contract awards that generate additional revenue, except where regulations prohibit

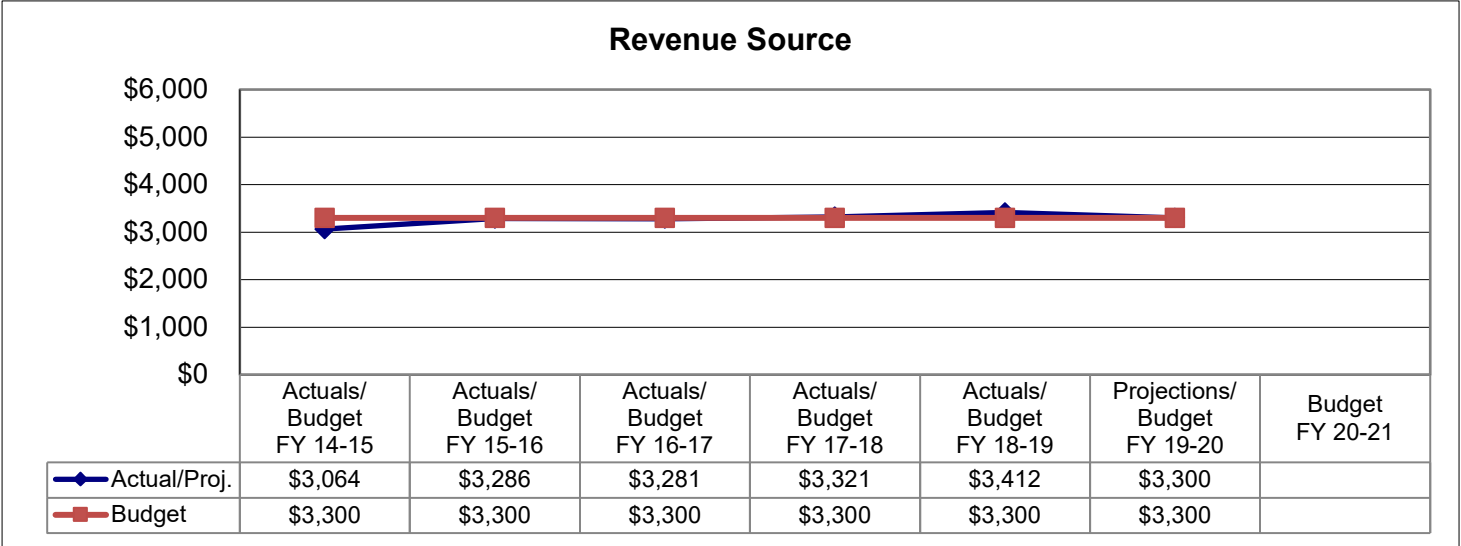
Revenue Analysis: The FY 2019-20 projection is based on a year-to-date actual after six months of collections.

Revenue Estimating Worksheet

Department: Technology Recording Fee - Non-Departmental

Revenue Source: \$2 per page recording fee

Historical Data (\$ in 000s)



Revenue Details

Description: A recording service charge of \$2 per page for each instrument listed in ss. 28.222, except judgments received from the courts and notices of lis pendens, recorded in the official records.
S.S. 28.24(12)(e)1

Driving Forces: Closely tied to the real estate sales and recording of mortgage documents
Housing market performance, decreasing property values and increasing numbers of foreclosures will negatively impact revenues

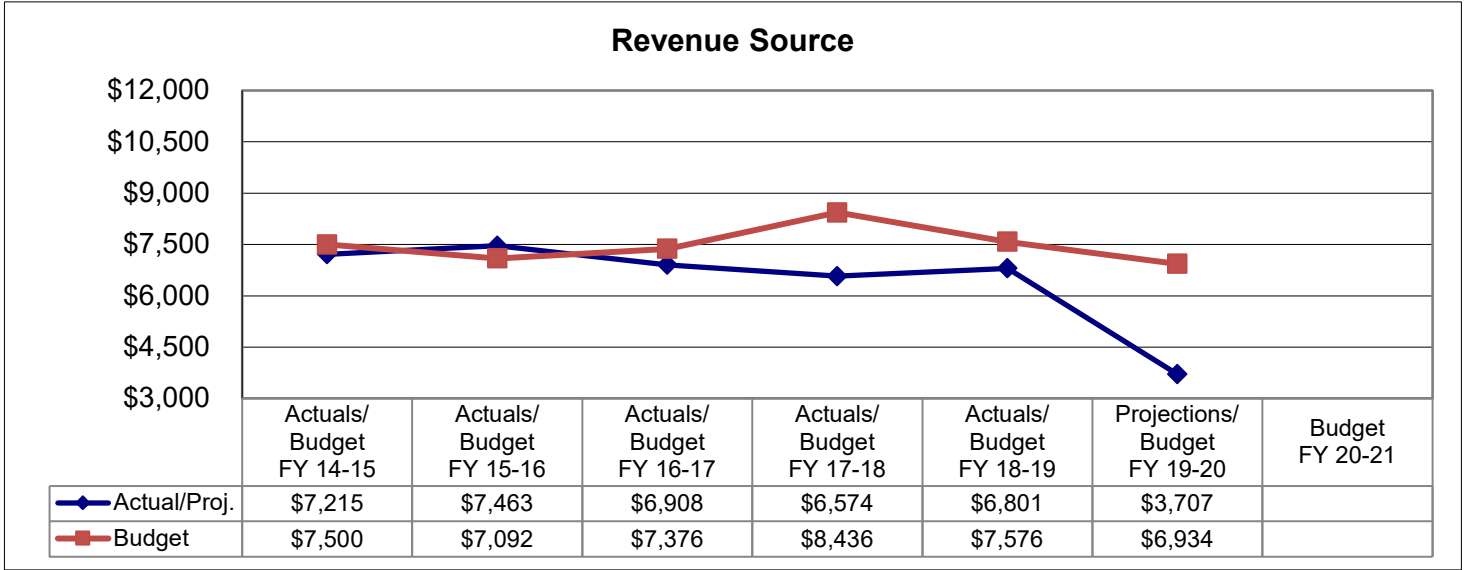
Revenue Analysis: Projection of future revenue is based on historical performance with higher weight given to recent performance. The FY 2019-20 revenues are projected to meet budget.

Revenue Estimating Worksheet

Department: Parks, Recreation and Open Spaces

Revenue Source: Golf Courses

Historical Data (\$ in 000s)



Revenue Details

Description: Consists of course fees; pro shop sales; food and beverage sales; rentals and professional instruction fees

Driving Forces: Demand of this activity is highly elastic and therefore will be subject to variability in response to fluctuations in the economy

Number of rounds played, fees per round, climate and weather, economic environment, and the condition of the courses are the major factors influencing the number of rounds played

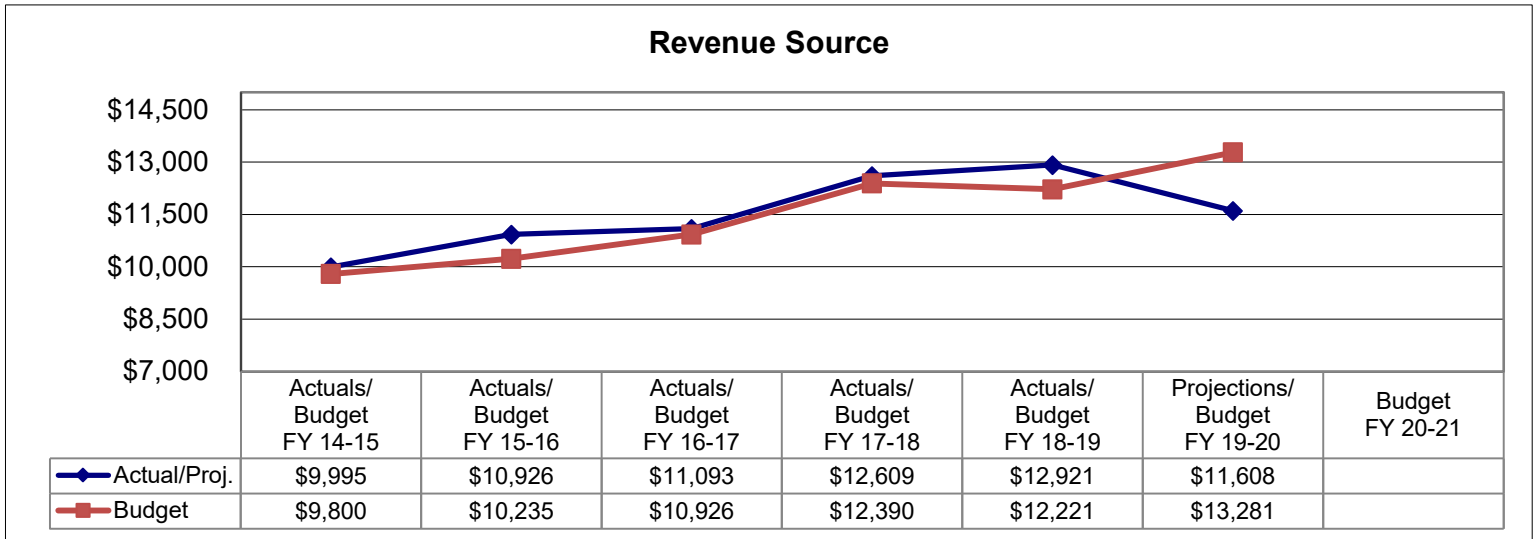
Revenue Analysis: The FY 2019-20 projection reflects revenue loss due to the effects of COVID19 which resulted in the mandatory closure of all courses.

Revenue Estimating Worksheet

Department: Parks, Recreation and Open Spaces

Revenue Source: Marinas

Historical Data (\$ in 000s)



Revenue Details

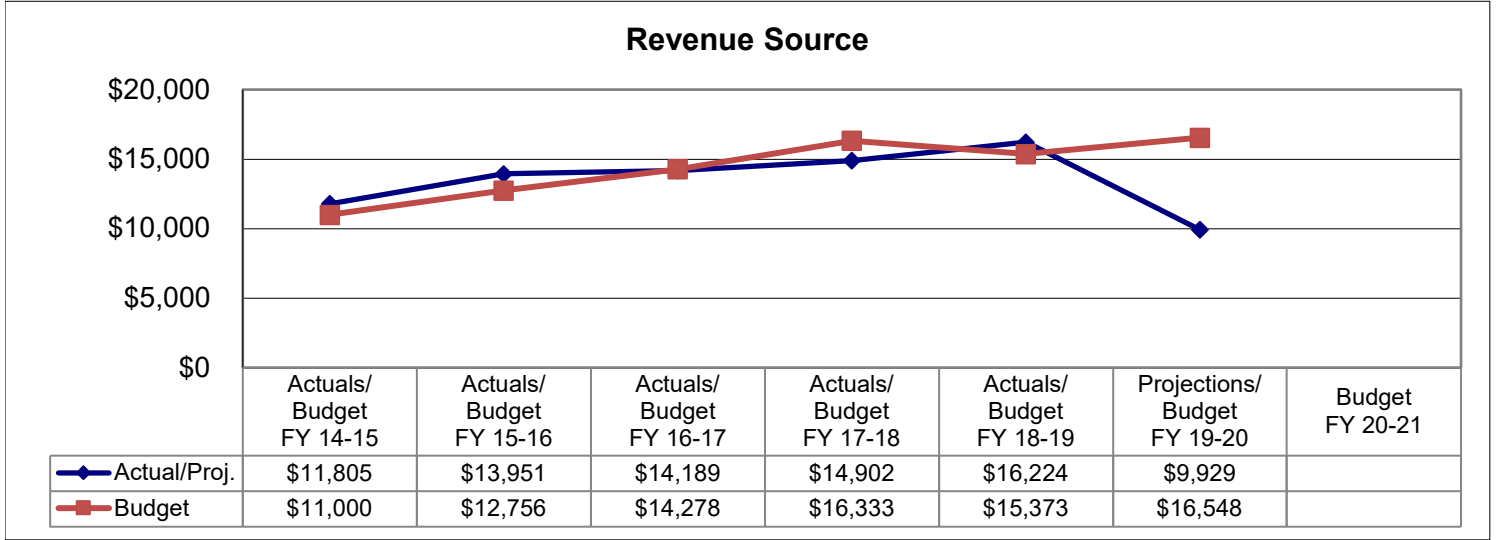
Description:	Consists of dry storage, wet slips, transient dockage, launch fees, rentals and retail sales
Driving Forces:	<p>Demand of this activity is highly elastic and therefore will be subject to variability in response to fluctuations in the economy Primary variables include the number of boat owners, new and used boat sales, fuel prices, and overall economic growth</p> <p>Climate and weather: affect marina operations but difficult to predict for long term projections</p> <p>Fee Increase: Implemented January 2017</p>
Revenue Analysis:	The FY 2019-20 projection reflects revenue loss due to the effects of COVID19 which resulted in the mandatory closure of Marinas.

Revenue Estimating Worksheet

Department: Parks, Recreation and Open Spaces

Revenue Source: Zoo Miami Fees and Charges

Historical Data (\$ in 000s)



Revenue Details

Description:	Numerous fees and charges received by Zoo Miami include; General Admission receipts, Safari Cycle Rentals, Food and Retail Concessions, Group and School Admissions, and Special Events Admissions; other sources include Monorail and Tram Fees, Animal Feedings, Animal Rides, Carousel Rides, Facility Rentals, Stroller Rentals, etc.; these figures do not include Convention Development Tax and General Fund subsidy
Driving Forces:	<p>Demand that drives these revenues is fairly elastic and subject to some variability in response to fluctuations in the economy; variables include the total number of visitors to the Zoo, the number of paying visitors to the Zoo, special exhibits, weather, overall economic and population growth</p> <p>Fee Increase: A fee increase was administered in FY 2016-17</p>
Revenue Analysis:	The FY 2019-20 projection reflects revenue loss due to the effects of COVID19 which resulted in the mandatory closure of the Zoo.

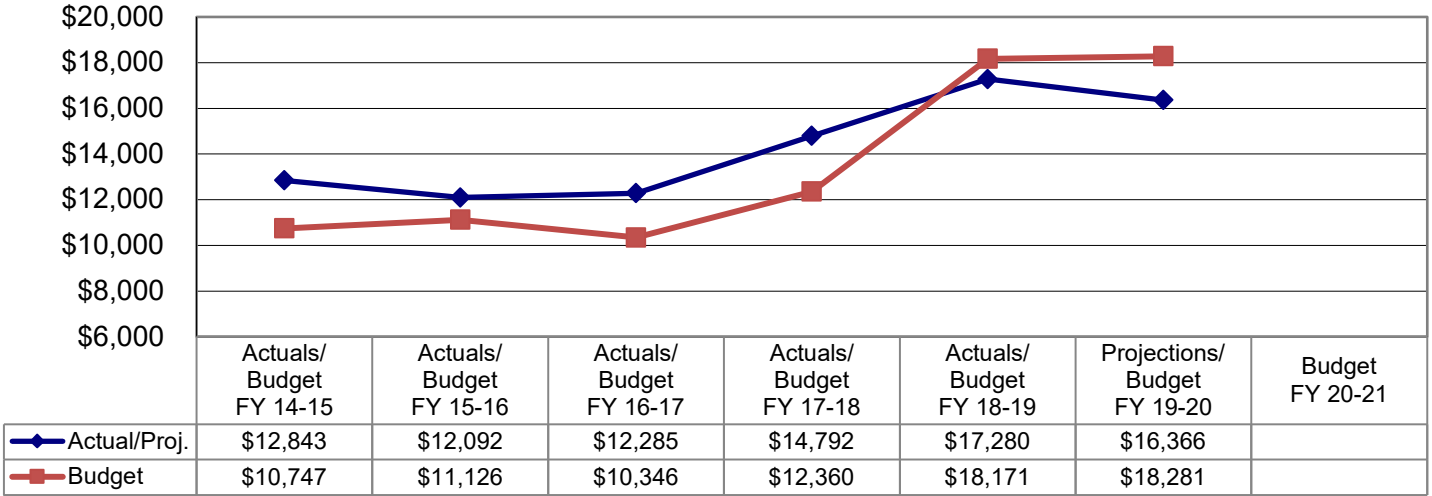
Revenue Estimating Worksheet

Department: Parks, Recreation and Open Spaces

Revenue Source: Causeway Toll

Historical Data (\$ in 000s)

Revenue Source



Revenue Details

Description: Revenue collected in the form of tolls imposed on the Venetian and Rickenbacker Causeways.
Annual Budget Process to update schedule of fees on IO 4-56 and IO 4-57

Driving Forces: Numbers of cars passing through the tolls
Fee Increase: There was a fee increase approved to take effect October 1st, 2018.

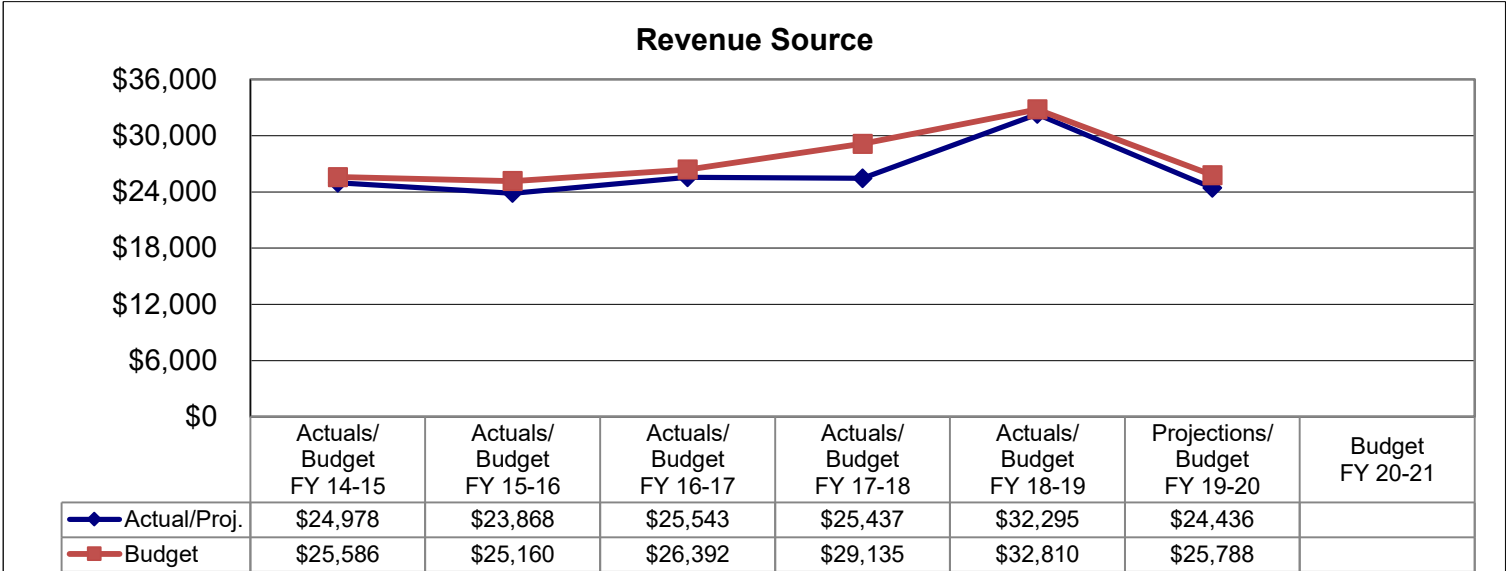
Revenue Analysis: The FY 2018-19 actuals reflects impact due to Florida Turnpike Enterprise system upgrade delays.
The FY 2019-20 projection reflects a decrease in traffic volume due the effects of COVID19.

Revenue Estimating Worksheet

Department: Parks, Recreation and Open Spaces

Revenue Source: Special Taxing District

Historical Data (\$ in 000s)



Revenue Details

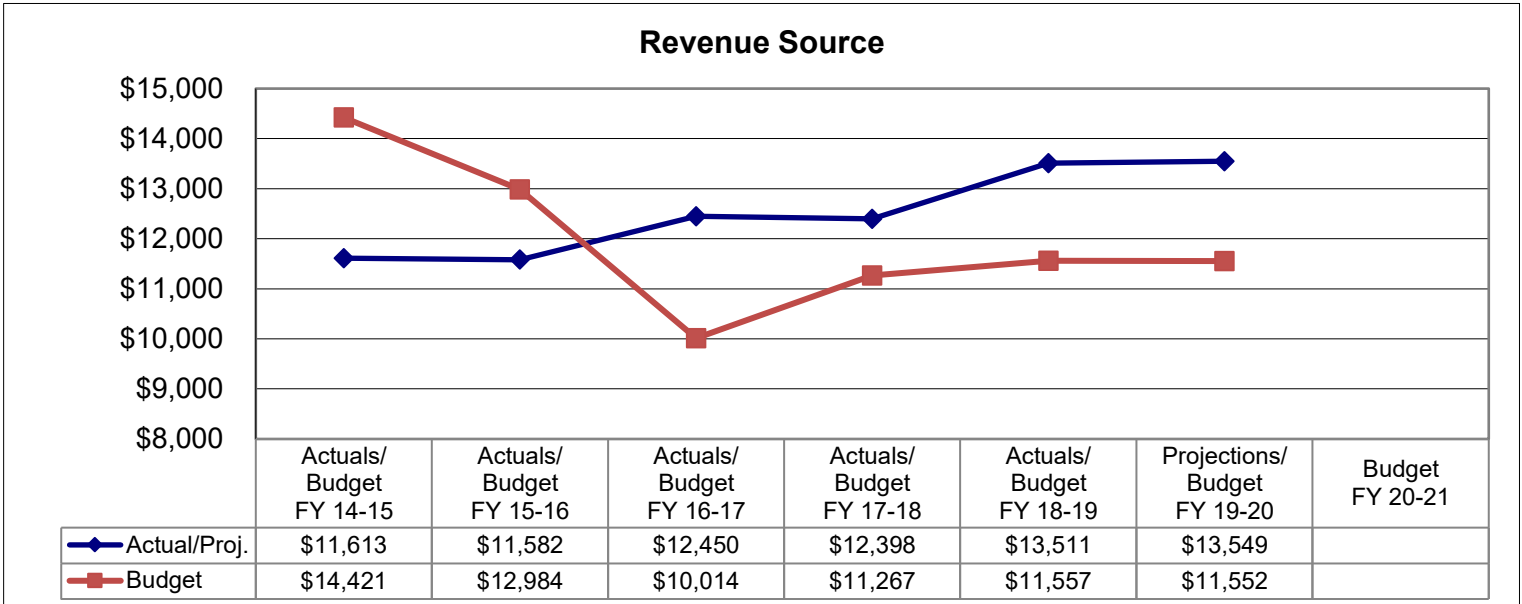
Description:	<p>Assessment of non ad valorem taxes to provide specialized services to Miami Dade County residents to including but not limited to lighting, landscaping, and/or security services.</p> <p>Non-Ad Valorem rates as approved by the Board of County Commissioners.</p> <p>The costs of these services are charged directly to the property that receive the benefit of the improvement.</p>
Driving Forces:	<p>Number of communities that want to have specialized lighting, landscaping, or security services.</p>
Revenue Analysis:	<p>FY 2019-20 projection reflects a combination of Special Taxing Districts that have been added during the fiscal year as well as the deletion of districts that have been moved to other jurisdictions.</p>

Revenue Estimating Worksheet

Department: Police

Revenue Source: MDPD 911 Fees

Historical Data (\$ in 000s)



Revenue Details

Description: Revenue derived from \$0.40 fee imposed on wireless and non-wireless subscribers to provide counties with funding to pay costs directly related to the provision of 911 services. New revenue from Prepaid wireless phone customers is based on every point of sale more than \$5.00 which is charged \$0.40 and distributed based on the location of the point of sale.

Governed by Florida Statutes 365.171, 365.172, 365.173, and 365.174.

The State of Florida collects the fees from the service providers and distributes it to the counties based on a combination of landline users, wireless customers and prepaid wireless phones. MDPD is responsible for the distribution of these funds to the six municipal areas with Public Safety Answering Points (PSAPs) within the county. The distribution rate is based on landlines per municipality and prorating wireless call volumes per municipality.

Driving Forces: Since FY 2000-01 landline revenue has decreased due to reductions in the number of fixed land lines; wireless revenues have been increasing significantly over the last couple of years due to increases in number of wireless lines and changes in the distribution formula.

Changes in accounting treatment.

Population growth

Collection rate

State distribution to counties occurs five months after actual collection of fees from providers

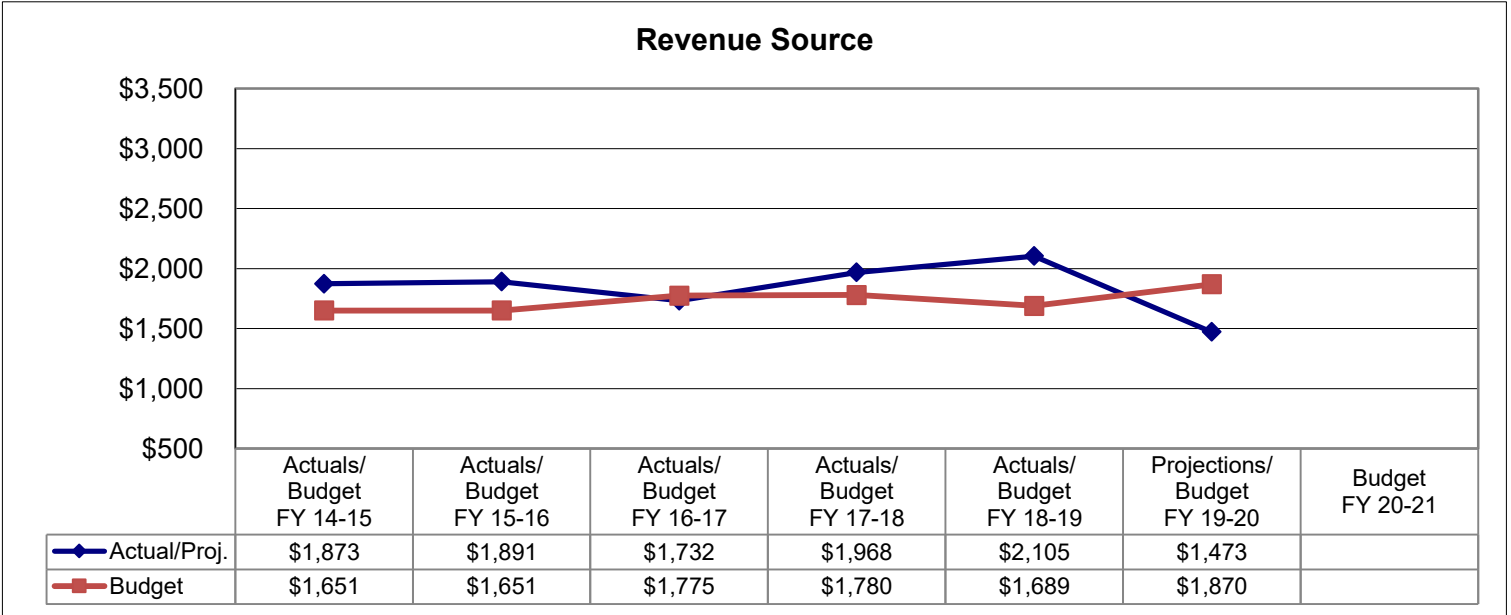
Revenue Analysis: FY 2019-20 projection is higher than budgeted primarily due to higher than anticipated prepaid phone and wireless revenues.

Revenue Estimating Worksheet

Department: Police

Revenue Source: Parking Surcharge for School Crossing Guards

Historical Data (\$ in 000s)



Revenue Details

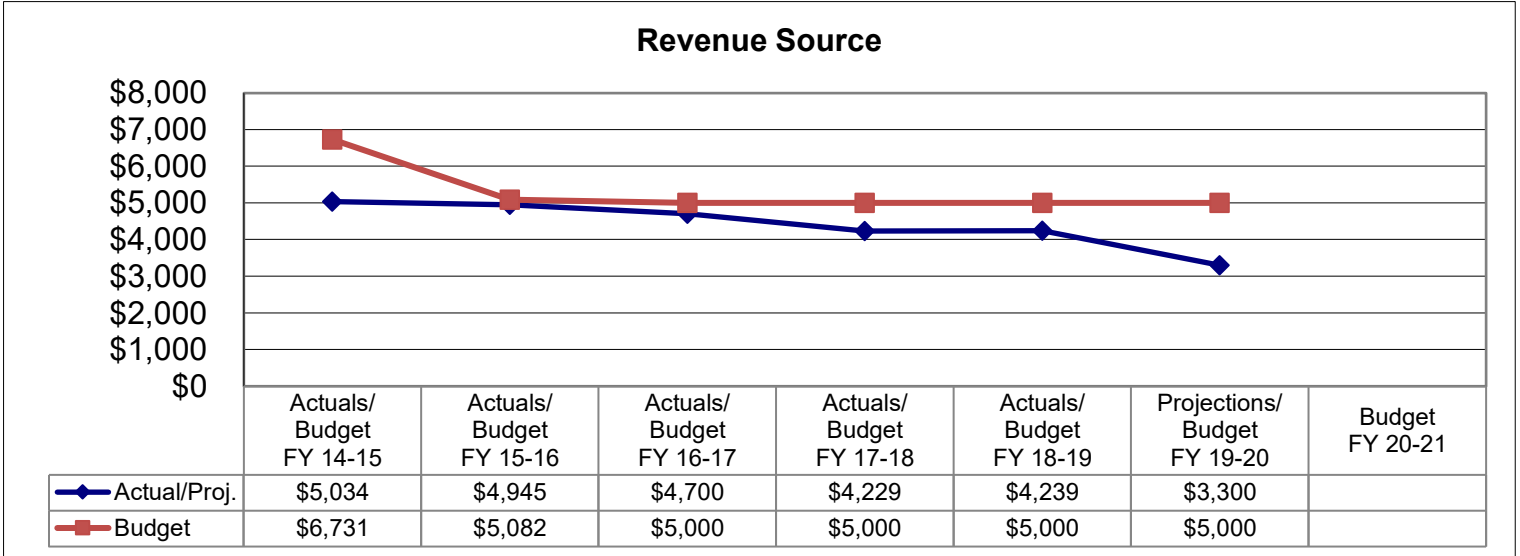
Description:	A surcharge of four dollars (\$4.00) is imposed on each parking citation that is issued within Miami-Dade County. Fees are collected via FS 318.21 and Sections 30-292 and 30-388.32 of the Code of Miami-Dade County
Driving Forces:	<ul style="list-style-type: none"> Number of parking citations issued Collection rates Population growth
Revenue Analysis:	FY 2019-20 projections are based on the average of the previous four quarter actual revenues at 70 percent, a reduction due to the COVID19 pandemic.

Revenue Estimating Worksheet

Department: Police

Revenue Source: Sheriff Fees

Historical Data (\$ in 000s)



Revenue Details

Description: Includes various fees collected by the Miami-Dade Police Department including:

- | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> Alarm Registration Confiscated Funds Child Support Enforcement Reimbursement Enforceable Sheriff's Fees False Alarm Violations Firearm Processing Fee Firearm Range Usage Fee Miscellaneous Collections | <ul style="list-style-type: none"> Non-Enforceable Sheriff's Fees Other Sheriff's Fees Permit Fees Public Record Fees Restitution Payments State Crime Laboratory Reimbursement Towing Surcharge Training Advisor Reimbursement Witness Fees |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Driving Forces: Economy, enforcement, and collection rates

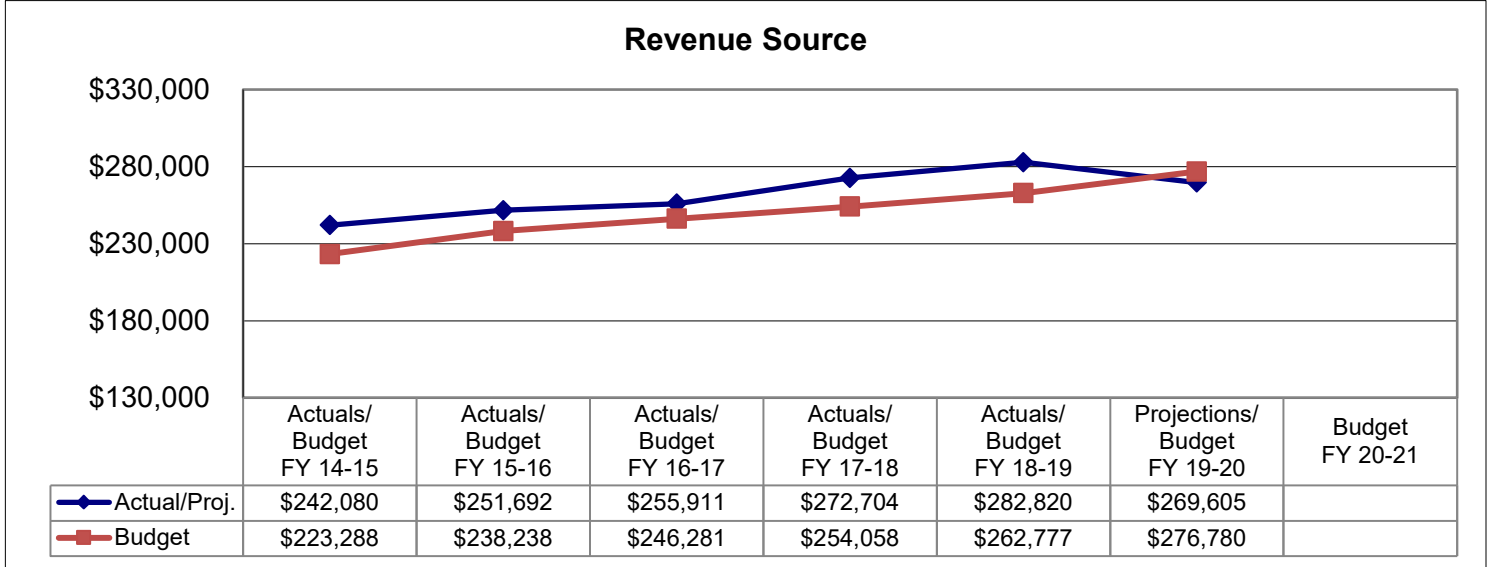
Revenue Analysis: FY 2019-20 projection is based on 75 percent of last year's actual revenues, a reduction due to COVID19.

Revenue Estimating Worksheet

Department: Public Health Trust

Revenue Source: Public Hospital Sales Surtax

Historical Data (\$ in 000s)



Revenue Details

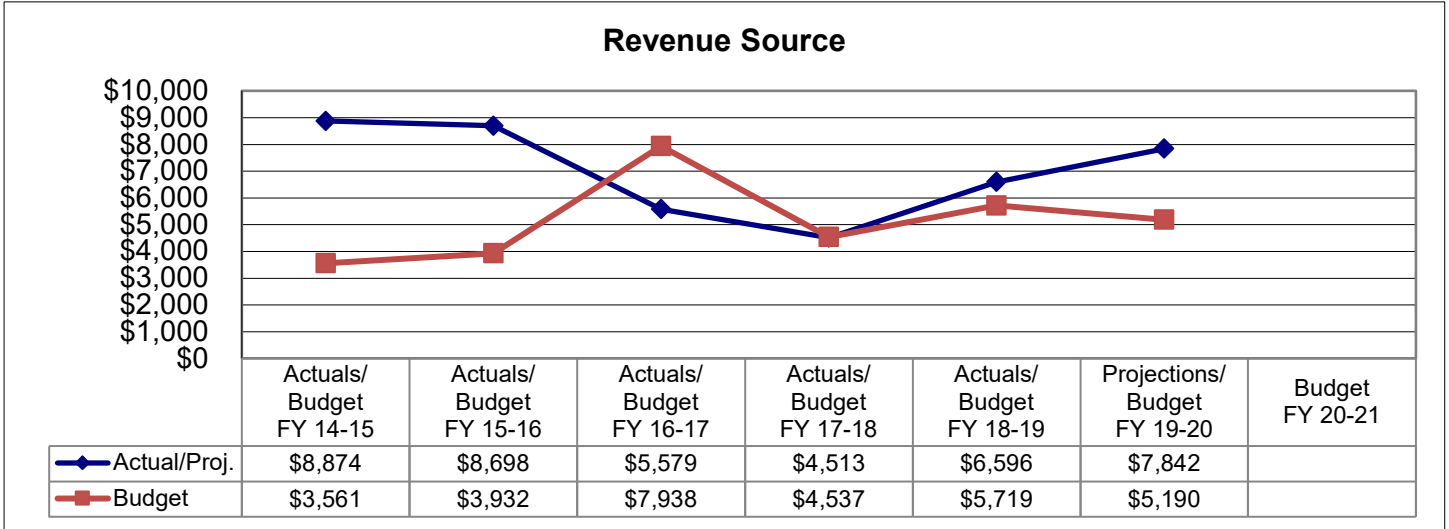
Description:	<p>One-half percent surtax on countywide sales, use, rentals, admissions, and other transactions, up to \$5,000 on sales of tangible personal property, for the operation, maintenance, and administration of Jackson Memorial Hospital (JMH).</p> <p>Chapter 212.055, approved by special election on Sept. 3, 1991, and imposed by Ordinance 91-64.</p>
Driving Forces:	<p>Sales tax revenues are variable based on fluctuations in the economy.</p> <p>Tourism Population Inflation: direct relationship - increases in inflation result in increasing the cost of goods sold thereby increasing sales tax revenues but could have a negative effect by decreasing overall sales. Employment: direct relationship Interest rates: inverse relationship Tourism growth Population growth</p>
Revenue Analysis:	<p>The FY 2019-20 revenues are being impacted by COVID19, projections are based on actual collections as of January 2020 and is projected to have a decrease for the remaining of the fiscal year with a five percent revenue reduction impact compared to FY 2018-19.</p>

Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Federal Grants - Capital Fund Program

Historical Data (\$ in 000s)



Revenue Details

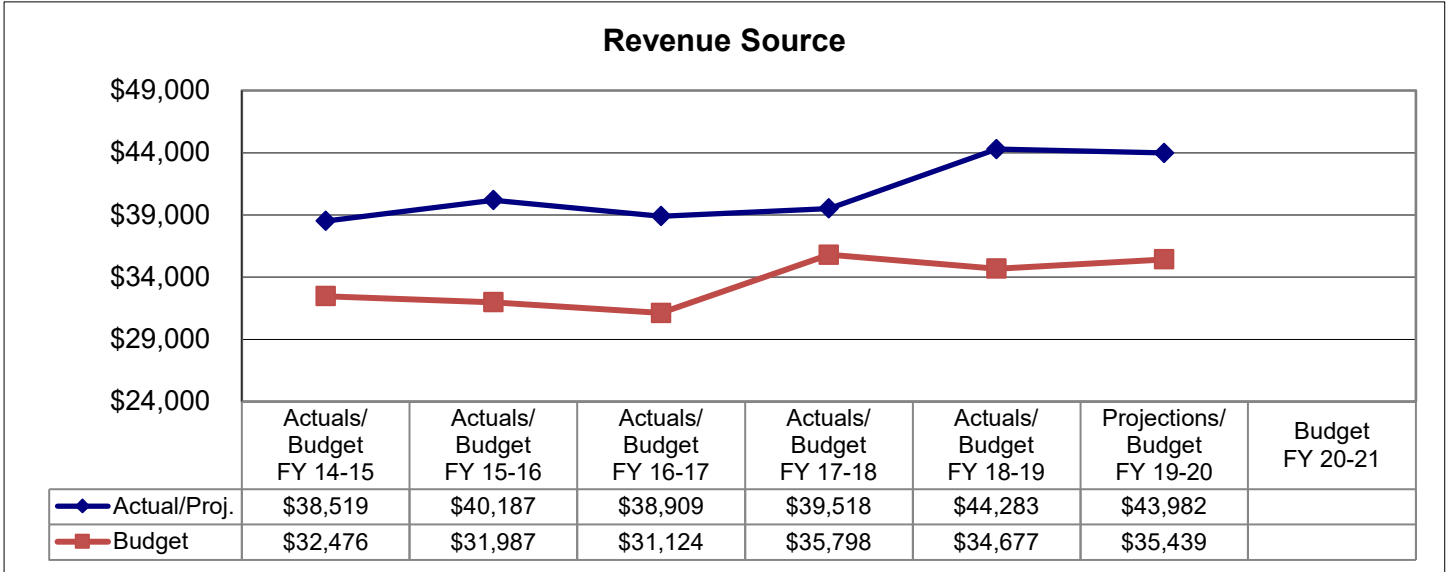
Description:	These funds represent the portion of Capital Fund Program (CFP) grants that are used to support operations (salaries and management improvements). Additional dollars from CFP are used for capital improvements for assets held within the portfolio and as such are reflected in the capital budget and other administrative uses.
Driving Forces:	<p>The amounts shown are based on appropriations that are made at federal level. The U.S. HUD formula is used to derive the allocation of funds across various agencies.</p> <p>Funding is granted annually, however the grants have multi-year terms.</p> <p>The total amount of federally appropriated funding and the U.S. HUD formula are used for allocation of funds.</p>
Revenue Analysis:	<p>The FY 2019-20 projection is based on the criteria listed above.</p> <p>NOTE: Figures exclude all non-CFP funds.</p>

Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Federal Subsidy - Operating Fund

Historical Data (\$ in 000s)



Revenue Details

Description: Public Housing operating subsidy

Driving Forces: The amounts shown above are based on appropriations that are made at the federal level. The U.S. HUD formula is used to derive the allocation of funds across various agencies. Funding is determined on a calendar-year basis and is subject to change throughout the year. Budget figures are estimated based on the previous year's subsidy level. Projected figures are based on the U.S. HUD final pro-ration which is determined in September each year and effective for the following calendar year.

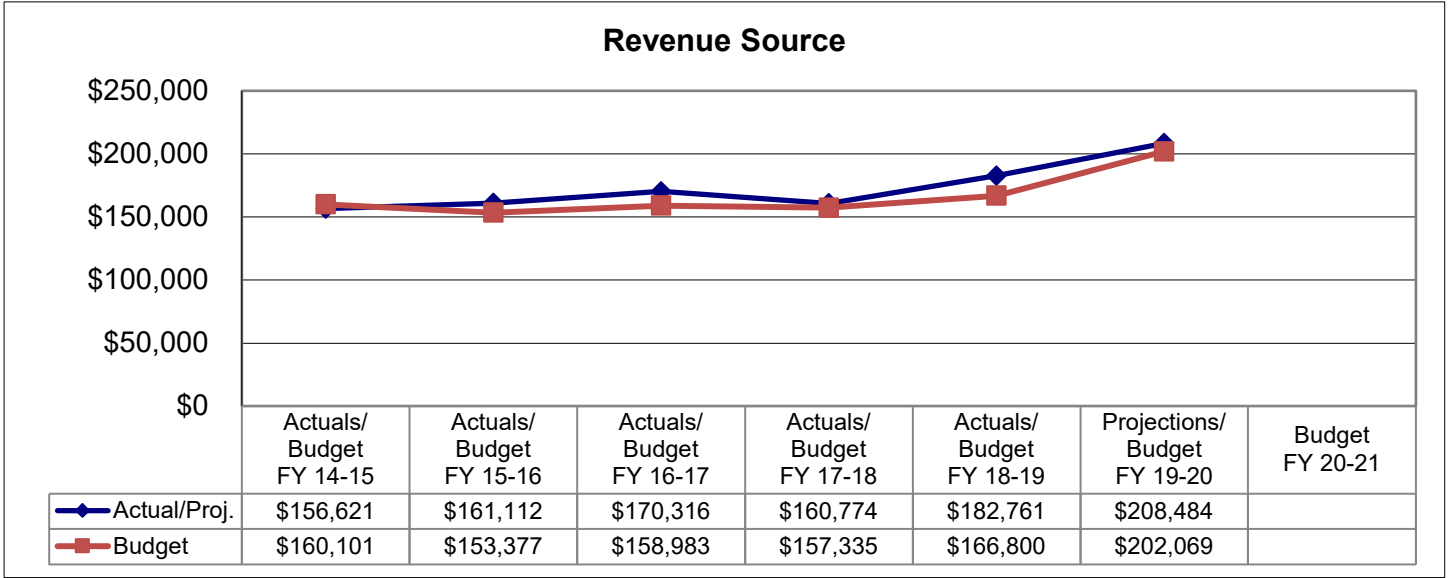
Revenue Analysis: The FY 2019-20 projection is based on the criteria listed above.
NOTE: Figures exclude non-operating subsidy funds and budgetary carryover.

Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Federal Subsidy - Section 8 Housing Assistance Payment

Historical Data (\$ in 000s)



Revenue Details

Description: Commonly referred to as the "Section 8" program, Housing Assistance Payments (HAP) are program dollars that are used to provide rent subsidies for eligible program participants. The funds are administered through Housing Choice Voucher program (which is operated by a private contractor) and the Single Room Occupancy and Shelter Plus Care which are operated by PHCD.

HAP dollars cannot be used for administration purposes. Dollars for administration activities are awarded through a separate revenue stream. These funds are commonly referred to as administrative fees.

Driving Forces: The amounts shown above are based on appropriations that are made at the federal level. The U.S. HUD formula is used to derive the allocation of funds across the various agencies.

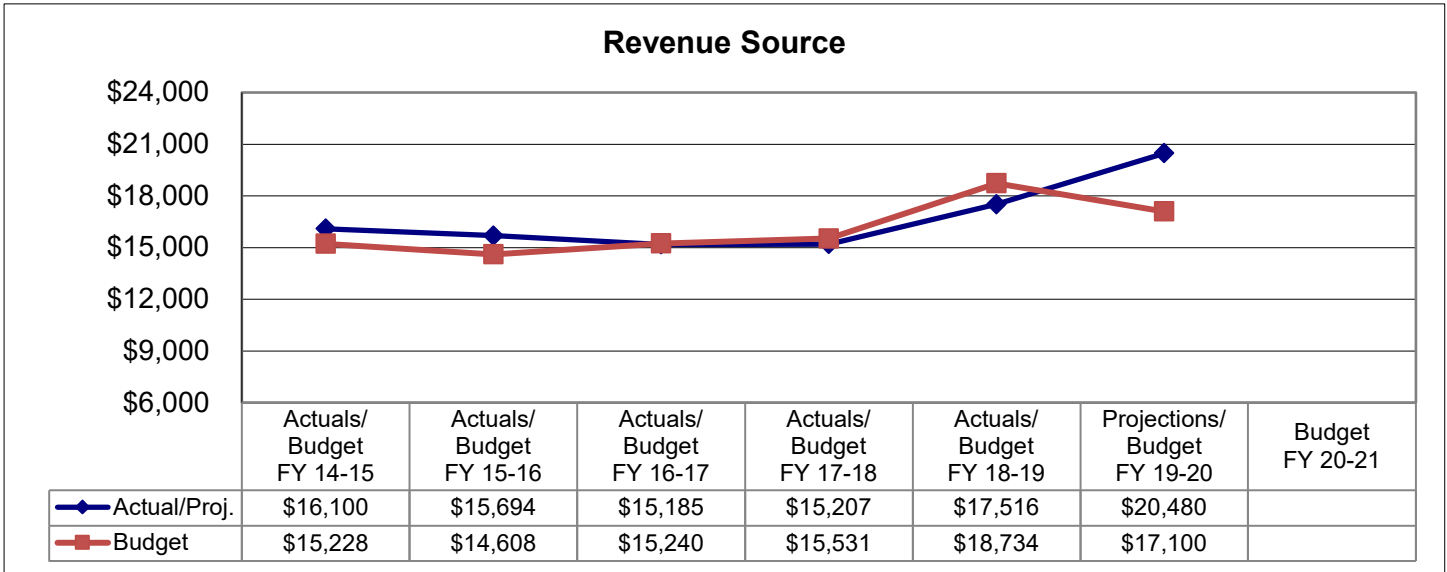
Revenue Analysis: FY 2019-20 projection is based on the criteria listed above.
NOTE: Figures exclude budgetary carryover

Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Federal Grants - Section 8 Housing - Administrative Fee

Historical Data (\$ in 000s)



Revenue Details

Description: Administrative Fee dollars are used to operate various rental subsidy programs including the Housing Choice Voucher program (which is operated by a private contractor) and the Single Room Occupancy and Shelter Plus Care which are operated by PHCD.

Driving Forces: The amounts shown above are based on appropriations that are made at the Federal level. The U.S. HUD formula is used to derive the allocation of funds across the various agencies. Funding is made available on a calendar-year basis and is subject to change throughout the year.

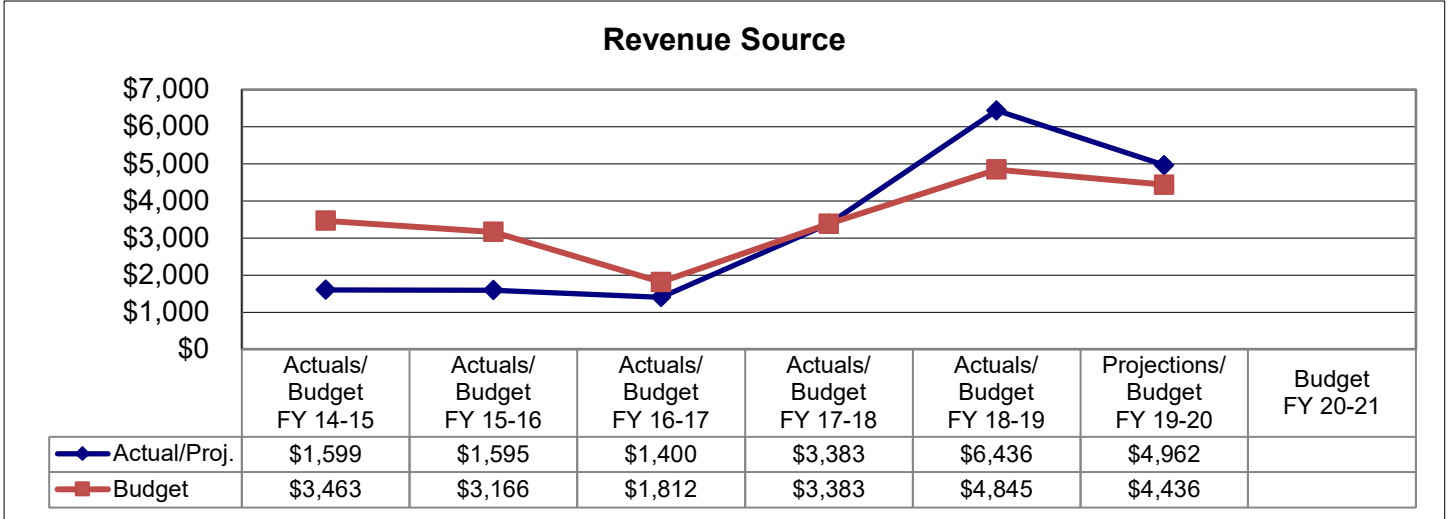
Revenue Analysis: The FY 2019-20 projection is based on the criteria listed above.
NOTE: Figures exclude budgetary carryover.

Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Grants HOME (Entitlement)

Historical Data (\$ in 000s)



Revenue Details

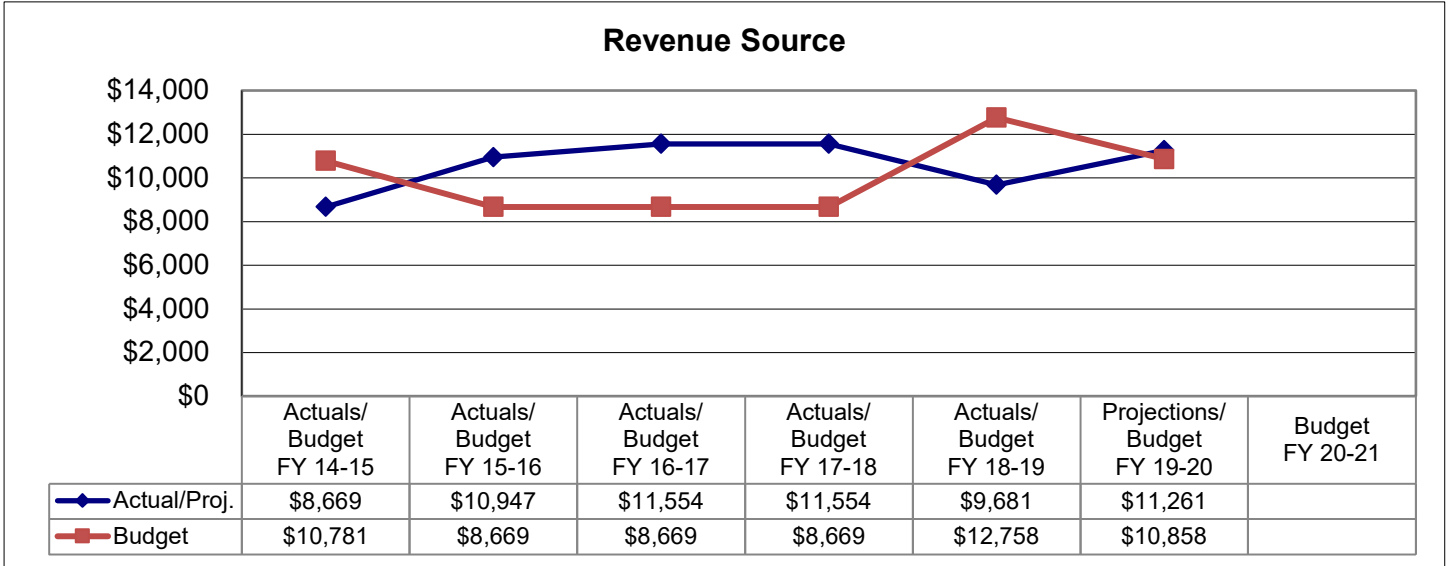
Description:	<p>The HOME Investment Partnership Program is administered by the U.S. HUD. The objectives of the HOME programs are as follows:</p> <ul style="list-style-type: none"> Provide decent, safe, sanitary and affordable housing to lower-income households Expand the capacity of non-profit housing providers Strengthen the ability of the State and Local governments to provide housing, and leverage private-sector participation <p>Funds are approved by Congress by appropriation on a yearly basis.</p>
Driving Forces:	<p>Grant amounts vary from year to year depending on the total amount of the Congressional appropriation. Funding allocations are based on a formula that considers level of poverty, amount of substandard housing, the cost of producing housing and the fiscal capacity of the local jurisdiction to carry out housing activities.</p>
Revenue Analysis:	<p>Based on federal government formula.</p> <p>The FY 2019-20 projection is based on U.S. HUD's latest FY 2020 allocation. Final appropriations are determined by Congress and allocated by U.S. HUD.</p>

Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Federal Community Development Block Grant (Entitlement)

Historical Data (\$ in 000s)



Revenue Details

Description: Community Development Block Grants (CDBG) funds are received from the U.S. HUD. The CDBG program has three national objectives:
 To benefit low-moderate income persons
 To aid in the prevention or elimination of slums and blight
 To meet other community development needs having a particular urgency because existing conditions pose a serious or immediate threat to health
 Funding for the grants is appropriated and approved by Congress on an annual basis.

Driving Forces: Total funding amounts that are received by the County are based on a formula that considers poverty, population, housing overcrowding, age of housing and growth lag.

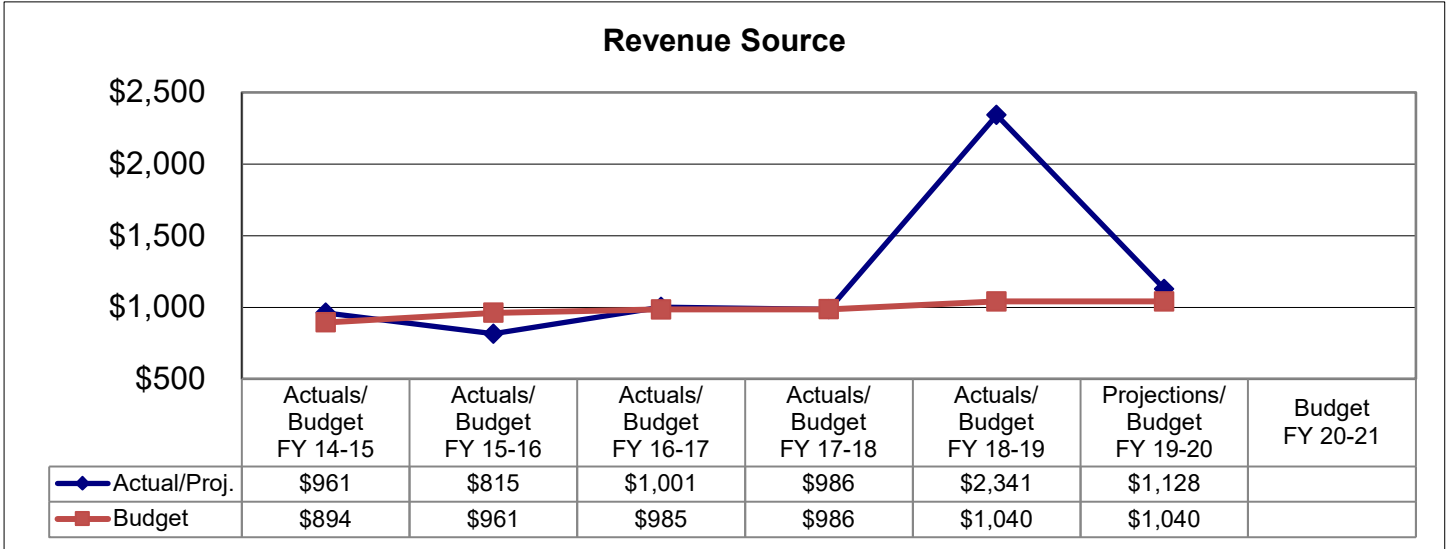
Revenue Analysis: The FY 2019-20 projection is based on U.S. HUD's FY 2020 actual allocation and includes a voluntary grant reduction as part of a repayment plan of prior ineligible expenditures. The repayment plan entails a reduction of \$1.947 million annually to be applied to fiscal years' 2018 through 2020 allocations.

Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: Emergency Shelter Grant

Historical Data (\$ in 000s)



Revenue Details

Description: The Emergency Shelter Grant Program (ESG) is administered by the U.S. HUD. The ESG program provides homeless persons with basic shelter and essential supportive services. The program can also assist with the operational costs of the shelter facility, and for the administration of the grant. Funds are appropriated and approved by Congress on an annual basis.

Driving Forces: Distribution of the funding is based on poverty, population, housing overcrowding, age of housing and growth

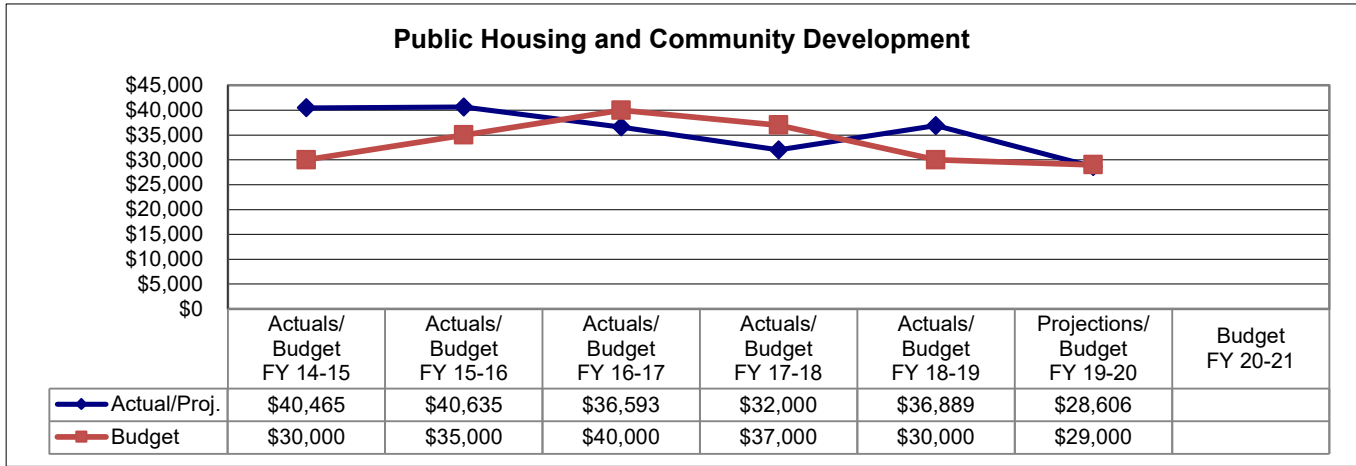
Revenue Analysis: The FY 2019-20 projection is based on U.S. HUD's latest FY 2020 allocation and does not include CARES Act funding. The final appropriations and authorization amounts are determined by Congress and U.S. HUD.

Revenue Estimating Worksheet

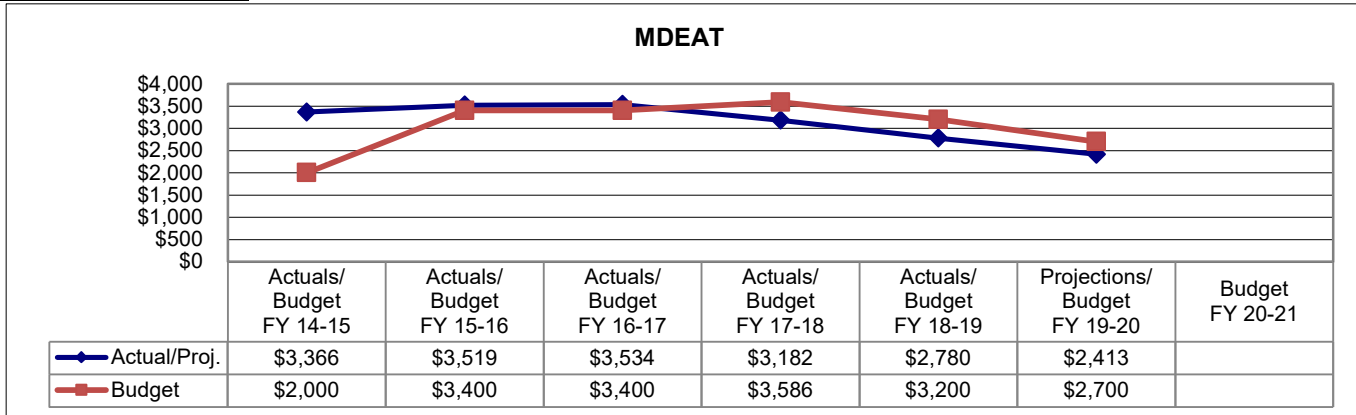
Department: Public Housing and Community Development

Revenue Source: Documentary Stamp Surtax

Historical Data (\$ in 000s)



Historical Data (\$ in 000s)



Revenue Details

Description: The Surtax rate is \$0.45 for each \$100 as it relates to each real estate transaction document filed at the Clerk's Office. The discretionary surtax is charged for the purpose of establishing and financing the Housing Assistance Loan Trust Fund.

The authority for the surtax is found in FS Sections 201.031 and 125.011(1)

Driving Forces: The funding level varies from month to month and year to year as it is based on the level of property transfer activity, particularly in the real estate market. Revenues are generated within Miami-Dade County, collected by the State of Florida and remitted to the County on a monthly basis. Eight percent of the revenues collected fund the Miami-Dade Economic Advocacy Trust (MDEAT) with the remaining 92 percent going to Public Housing and Community Development (PHCD). The following factors affect the amount of revenue that is collected by the program:

- Business activity in Miami-Dade County
- Real estate development in Miami-Dade County
- Price Inflation (indirect relationship)

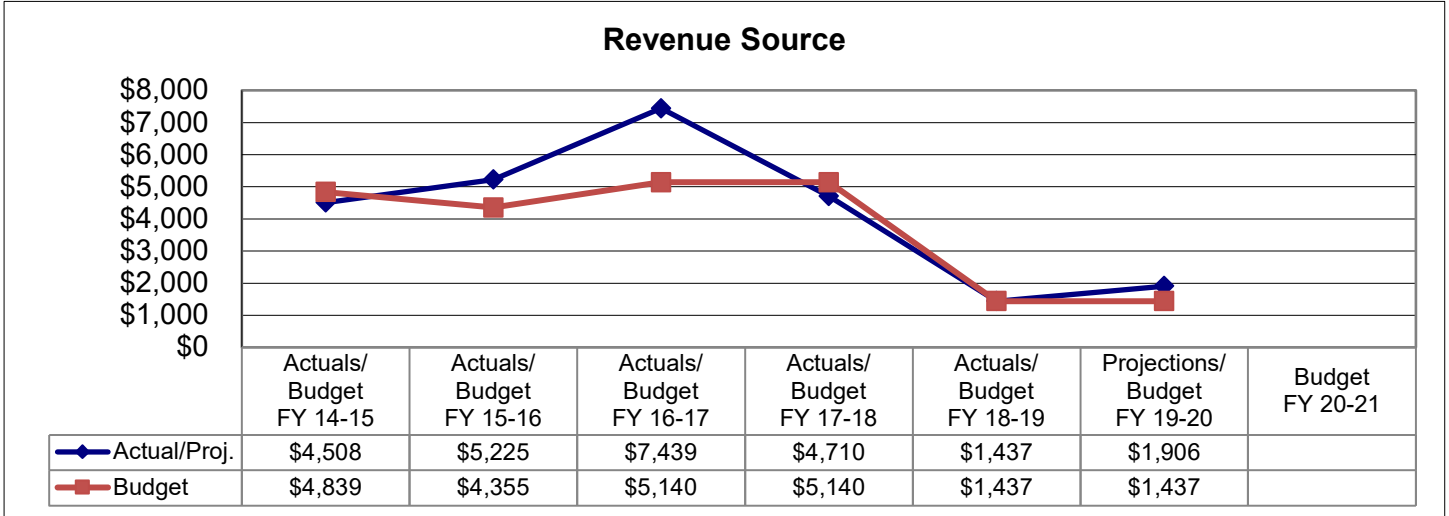
Revenue Analysis: The FY 2019-20 projections for PHCD and MDEAT are anticipated to be flat or slightly lower than budgeted due to a decrease in local real estate transactions that have resulted in lower than anticipated revenue remittances to the County.

Revenue Estimating Worksheet

Department: Public Housing and Community Development

Revenue Source: State Grants - State Housing Initiative Program

Historical Data (\$ in 000s)



Revenue Details

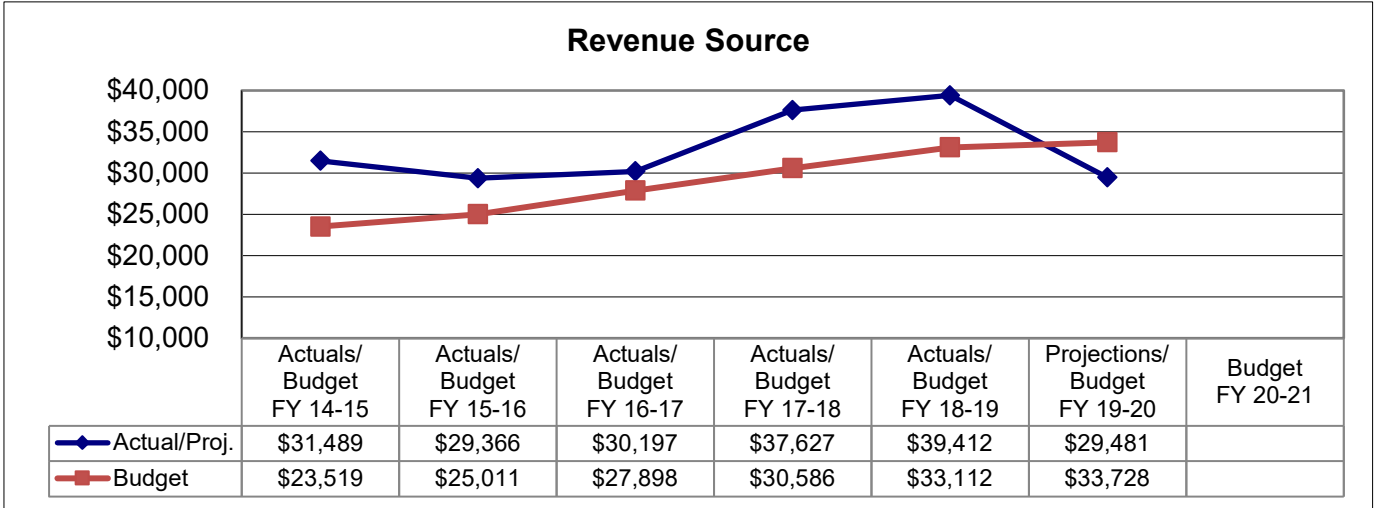
Description:	<p>The State Housing Initiative Partnership (SHIP) program provides funds to local governments to develop local housing strategies that encourage the creation of partnerships to conserve, improve, or provide new housing for income-eligible individuals and families.</p> <p>The SHIP program is authorized and funded under the Sadowski Affordable Housing Act.</p>
Driving Forces:	<p>The economic condition of the real estate market is the primary driver for this program.</p>
Revenue Analysis:	<p>The FY 2019-20 projection is based on the appropriations of the State Legislature.</p>

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Permitting Trades Fees

Historical Data (\$ in 000s)



Revenue Details

Description: Permitting Trades Fees charged according to fee schedule by permit, fee, application, or certificate type
Revenues governed by the Florida Building Code and local ordinance (Administrative Order 4-63A)

Driving Forces: Varies due to changes in economic and local real estate market conditions
Effects of significant weather events
Fluctuations in construction activity
Incorporations / Annexations
Changes to Building Code
Inflation and Interest Rates: inverse relationship - rising inflation and/or interest rates increases the cost of capital thereby decreasing building activity

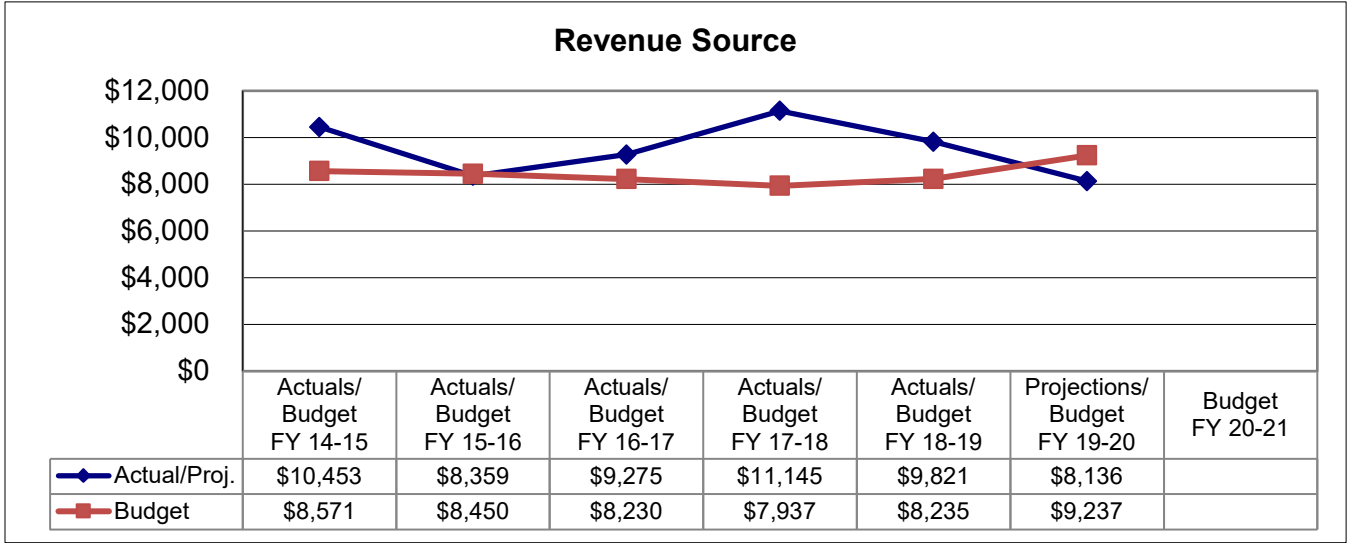
Revenue Analysis: The projection for FY 2019-20 is projecting a 13 percent loss due to COVID19 impacts for the months from March through end of September.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Neighborhood Code Fines/Lien Collections & Foreclosure Registry

Historical Data (\$ in 000s)



Revenue Details

Description: Revenue streams include: Code Fines and Lien Collections for code violations, Remediation Fines, Minimum Housing Enforcement Fees, Research Fees, and Foreclosure Registry
Revenues governed by Code of Miami-Dade County Chapters 2, 8CC, 17A, 19 and local ordinance (Implementing Orders 2-5 and 4-101)

Driving Forces: Varies due to changes in economic and local real estate market conditions
Housing market trends
Effects of significant weather events
Incorporation / Annexations
Mortgage Interest Rates
The number of housing starts
Inflation

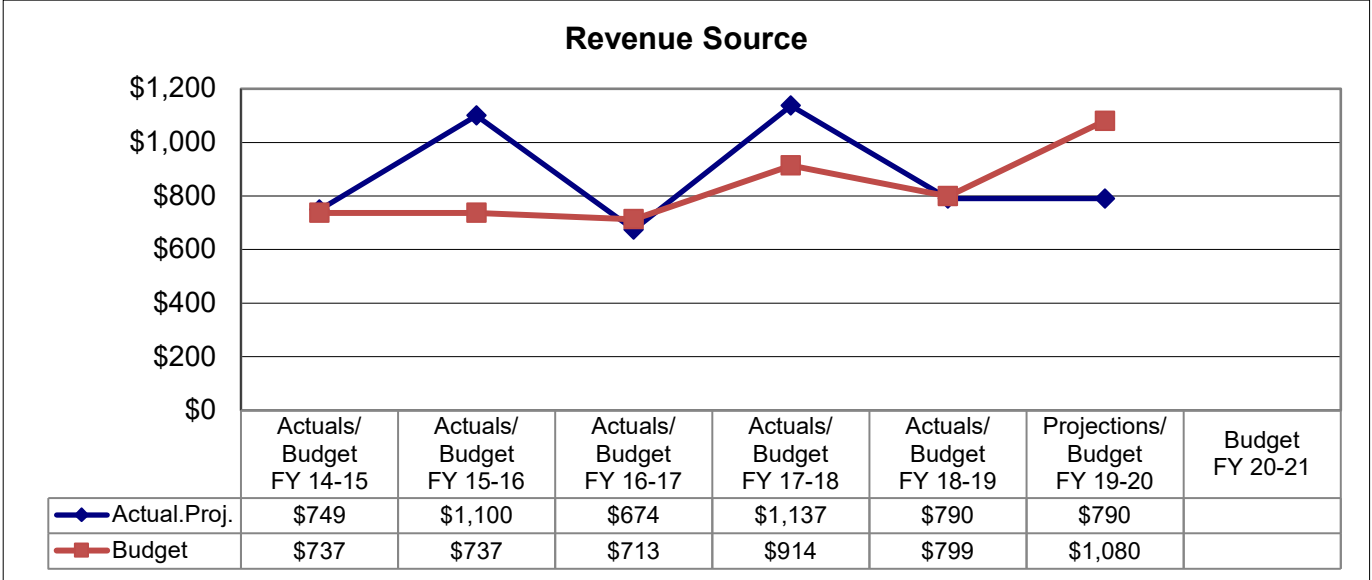
Revenue Analysis: The FY 2019-20 projection includes a reduction as a result of COVID19 that temporarily halted Code Inspectors from ensuring compliance with the County's Code.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Contractor Renewals

Historical Data (\$ in 000s)



Revenue Details

Description: Fee for contractor license renewal of personal and/or business certificate; licenses are renewed every two years. Categories such as electrical, LPG Gas, Mechanical and Plumbing are renewed by September 30, of odd-numbered years; Building and Building Specialties categories are renewed by September 30 of even-numbered years; Chapter 10 of the Code of Miami- Dade County

Driving Forces: Contractors desire of having licenses in current active status
 Construction activity
 Economic Conditions
 Potential applicants and contractors from other jurisdictions
 Licenses are renewed every two years with revenue collection heavier in the last quarter

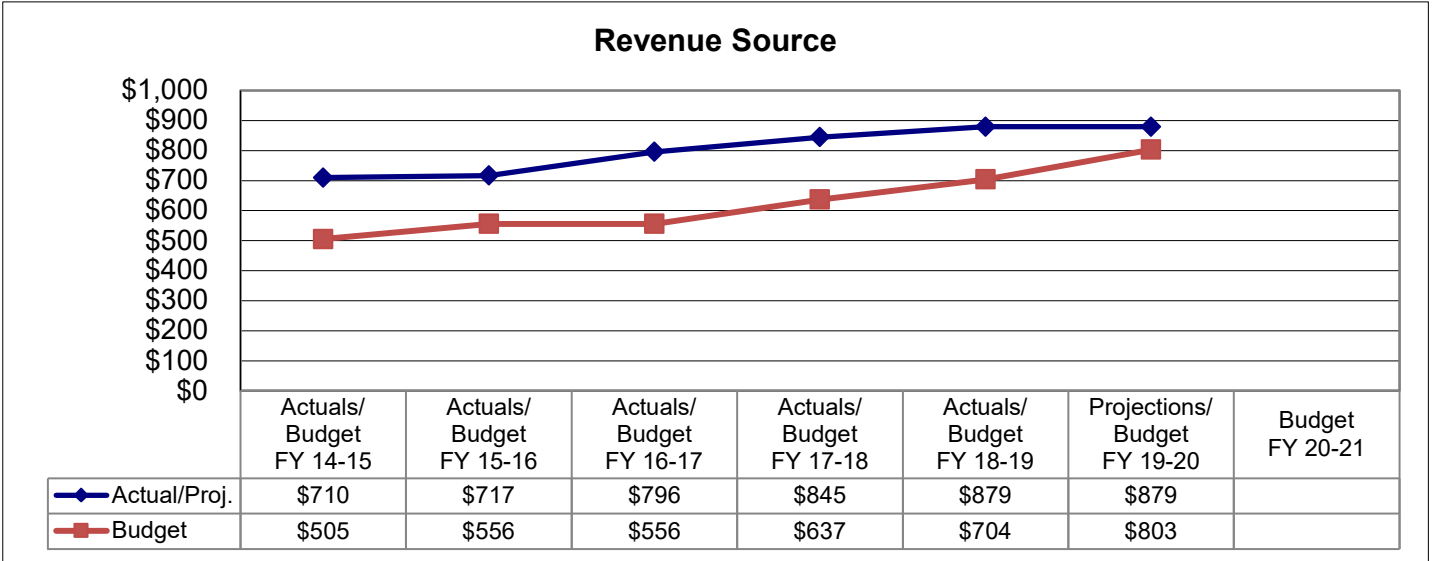
Revenue Analysis: The FY 2019-20 projection is based on prior year performance.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Contractor Certificates/Exams

Historical Data (\$ in 000s)



Revenue Details

Description: Fee for new contractor licenses, new exams, and other miscellaneous fees such as change of affiliation, doing business as (DBA), reciprocity, certificate for non-licensure, etc.
Chapter 10 of the Code of Miami-Dade County.

Driving Forces: Construction Activity
Assumes certain level of applicants will still seek and qualify successfully
Varies depending on the number of applicants requesting licenses

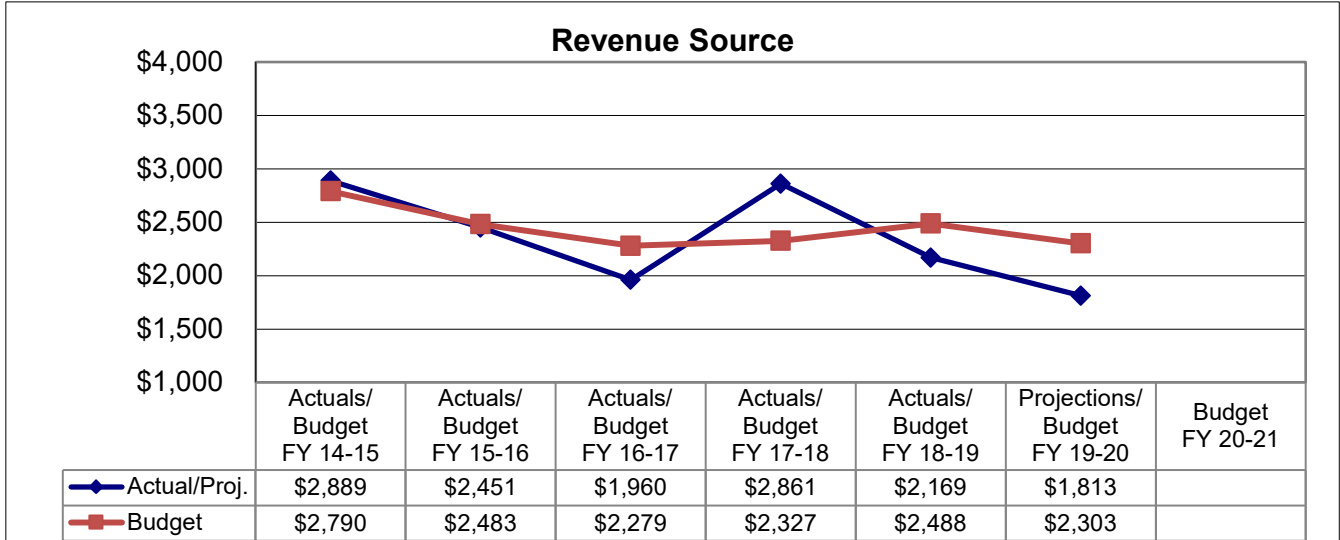
Revenue Analysis: The FY 2019-20 projection is based on prior year performance.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Product Approval - Product Control Certification

Historical Data (\$ in 000s)



Revenue Details

Description: Product Approval is required by Florida Building Code
Fees apply to products related to the building envelope, such as windows, doors, roof tiles and other elements

Chapter 8 of the Code of Miami-Dade County governs the product approval process. The Building Code High Velocity Hurricane Zone provision requires that products must meet testing criteria to be used in construction in our area

Approval revenue is a direct service fee paid by manufacturer of the products for the review conducted by the Office

Driving Forces: Collections varies based on the number of requests received
Demand for products for construction, emergence of new products, or additional manufacturers.
Construction activity
Local, national, or international manufacturers who would like products used in Miami-Dade County

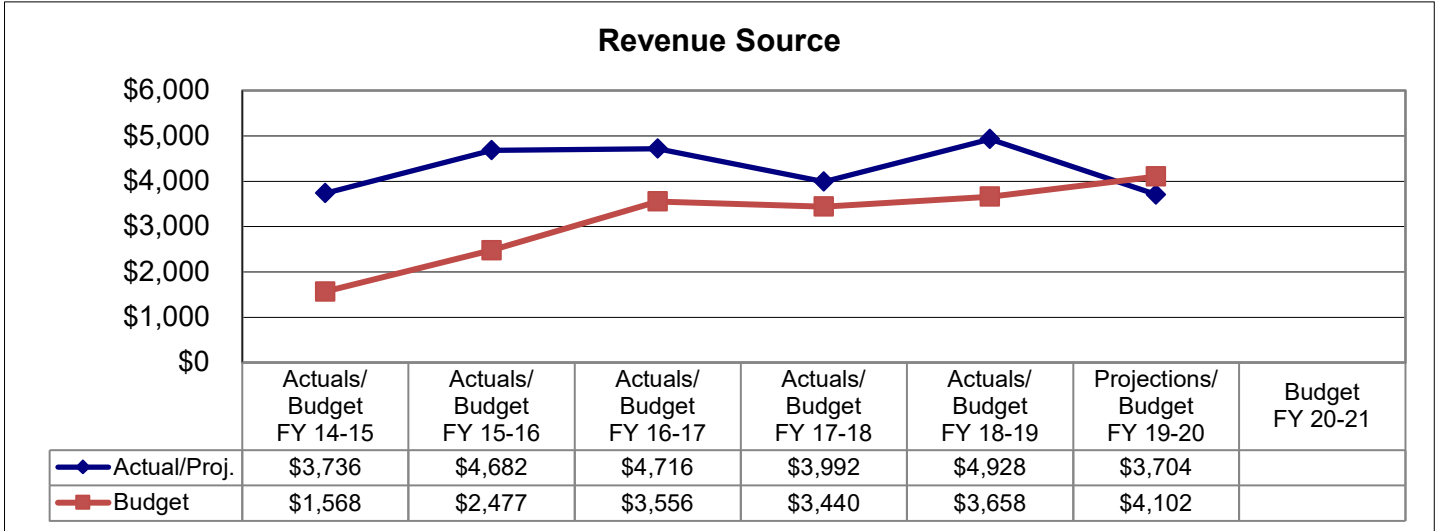
Revenue Analysis: The projection for FY 2019-20 is based on average of past three fiscal years adjusted for a decline due to COVID19 for the months of March through end of September.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Surcharge - Code Compliance

Historical Data (\$ in 000s)



Revenue Details

Description: The Building Code Compliance Surcharge is assessed by the County or Municipal Building Official in the amount of \$.60 per \$1,000 or fractional value of the work to be done under the permit.
Chapter 8 of the Code of Miami-Dade County governs the establishment of the fee and describes the manner in which it is to be assessed, the fee is used to fund the functions of the Building Code Compliance Office, the permit surcharge fee is collected by the Building Official and remitted to the Building Code Compliance Office.
Fee based on commercial or residential permit costs and adjusted for special use facilities.

Driving Forces: Construction costs and construction activity
Mortgage rates
Available buildable area

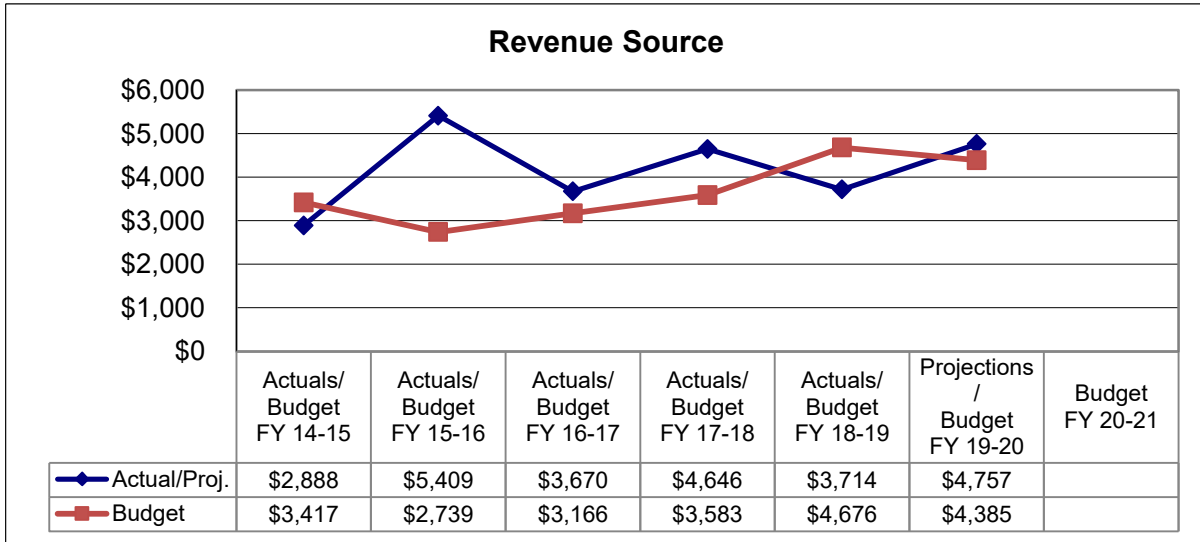
Revenue Analysis: The projection for FY 2019-20 reflects actuals to date and includes impacts associated with COVID19 from March to the end of September.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Environmental Grants

Historical Data (\$ in 000s)



Revenue Details

Description: The majority of grant revenue is for legislatively mandated programs that have been delegated to DERM from federal and state entities, including the Florida Department of Environmental Protection, the South Florida Water Management District, and the U.S. Environmental Protection Agency. In order to receive this funding, DERM must satisfactorily fulfill contractual obligations. Funded programs include: storage tanks regulation, cleanup of contaminated sites, air quality, wastewater pretreatment, environmental resource restoration projects, storm-water design and construction, environmental education and outreach programs, and Adopt-A-Tree.

Florida Department of Environmental Protection (FDEP): Chapter 62-761, 62- 770 and 62-713
 Federal Clean Air Act
 Miami-Dade County Code Chapter 24-Environmental Protection
 Chapter 376, Florida Statutes
 Chapter 403, Florida Statutes

Driving Forces: Variability in this revenue is the result of changes in legislation that could impact funding amounts and environmental protection priorities and methods
 State and federal appropriations
 Contamination cleanup efforts are impacted by construction volume
 State and federal budget priorities
 Overall economic environment

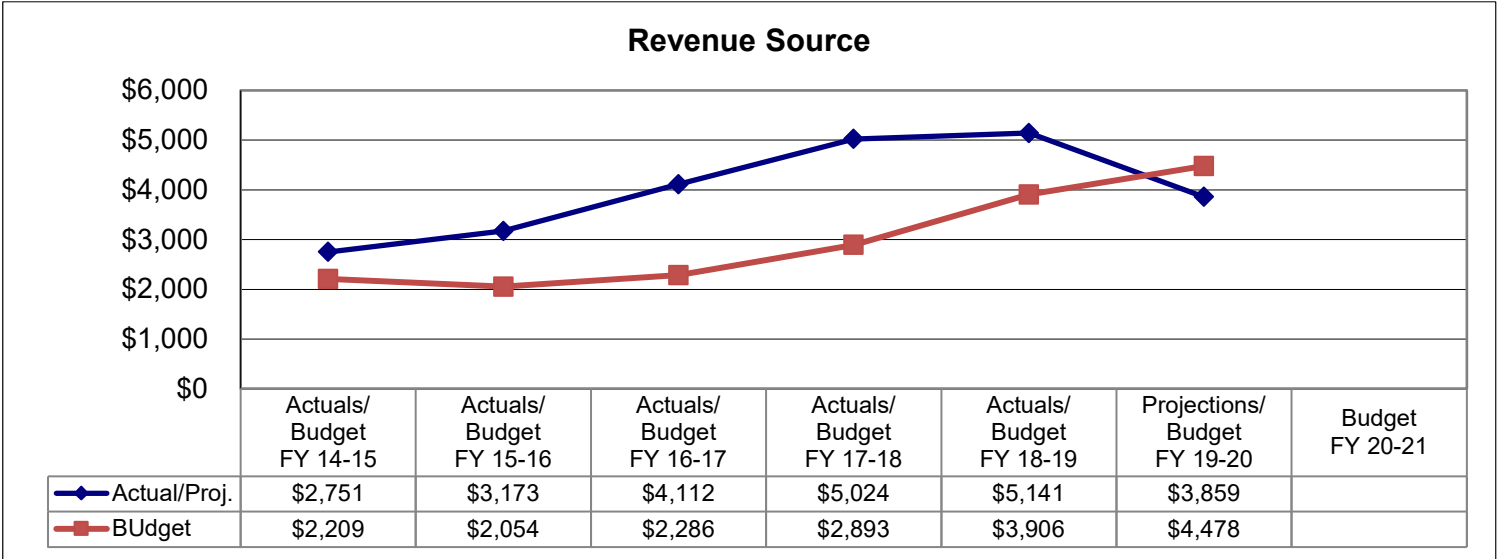
Revenue Analysis: FY 2019-20 projection is based on projected grant reimbursement that will be realized based on allowable expenditures.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Construction/Plat Fees

Historical Data (\$ in 000s)



Revenue Details

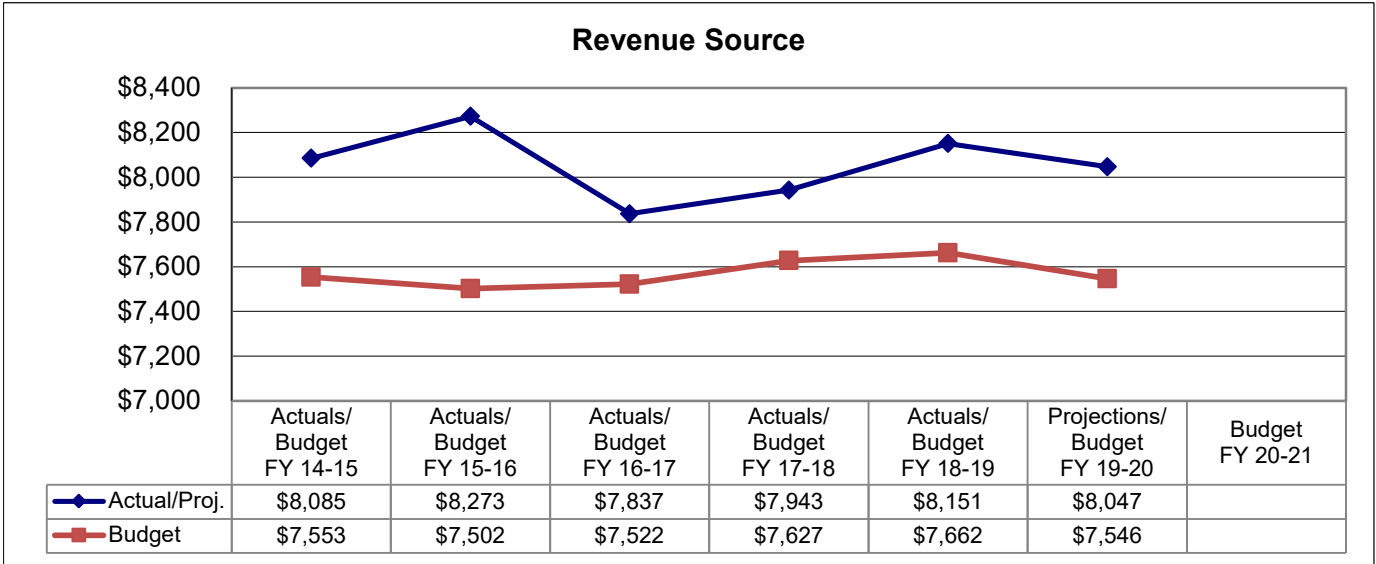
Description:	Construction permit fees for Right of Way construction, modifications, and plat fees for subdivision applications
Driving Forces:	Demand in the construction industry Demand for housing and commercial developments Construction permitting is based on the resources needed to maintain the permitting and inspection operation; plat fees are calculated on the size of the development and resources needed to review the subdivision
Revenue Analysis:	The projection for FY 2019-20 is based on actuals collected to date and reflect a decrease in platting activity due to COVID19 from March through end of September.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Environmental Operating Permit Fees

Historical Data (\$ in 000s)



Revenue Details

Description: DERM operating permits are issued for facilities that are potential sources of ground, groundwater, surface water, or air pollution. Fees are established through the annual Budget Ordinance. Permits are issued to interim sewage treatment plants, interim package water treatment plants, private sewage pumping stations, facilities which generate, dispose of, store, use, discharge, handle, or reclaim any liquid waste other than domestic sewage, any hazardous waste, or any hazardous material.

Section 4.02 of the Miami-Dade County Home Rule Amendment and Charter, Section 24-8(1) and Section 24-58.2 of the Code of Miami-Dade County, Chapter 403, Florida Statutes, Chapter 62, Florida Administrative Code, Miami-Dade County Chapter 33-Zoning, Miami-Dade County Chapter 11C-Development within Flood Hazard Districts, Miami-Dade County Chapter 28-Subdivisions, Florida Building Code, Florida Department of Environmental Protection Chapter 62-4, Water & Wastewater Delegated Permit, Chapter 403 (Section 403.087) Florida Statutes, Delegated Solid Waste Permit, and Chapter 403 (Section 403.182) Florida Statutes, Delegated Air Permit.

Driving Forces: Quantity of new permits issued to new facilities or existing facilities/businesses that change owners; previously un-permitted; going out of business; or relocated

Population growth
Hurricane activity can impact operating permits as facilities may go out of business; new permits may also be issued during hurricane recovery efforts
Legislation affecting development and overall economic environment
Permit fee rates

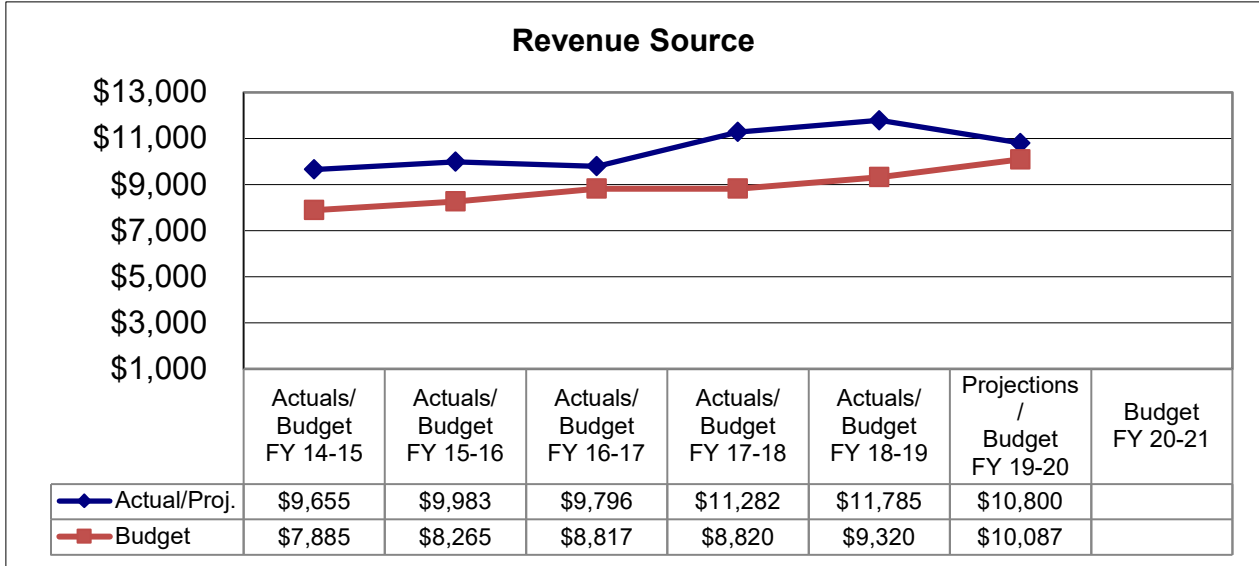
Revenue Analysis: The projection for FY 2019-20 is trending based on the actual from the previous fiscal year.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Environmental Plan Review Fees

Historical Data (\$ in 000s)



Revenue Details

Description: Plan review revenues are generated through both county and municipal construction permit activities, drainage permit activities, coastal permits, asbestos approvals, fees paid to Environmental Quality Control Board to mediate disputes, and other environmental review functions.

Section 4.02 of the Miami-Dade County Home Rule Amendment and Charter, Section 24-8(1) and Section 24-58.2 of the Code of Miami-Dade County, Chapter 403, Florida Statutes, Chapter 62, Florida Administrative Code, Miami-Dade County Chapter 33-Zoning, Miami-Dade County Chapter 11C-Development within Flood Hazard Districts, Miami-Dade County Chapter 28-Subdivisions, and Florida Building Code.

Driving Forces: Variability is related to levels of construction activity and the quantity of plans reviewed, permits issued, and inspections conducted

- Population growth
- Continuity of current environmental protection efforts
- Overall economic environment
- New or modified legislation
- Permit fee rates

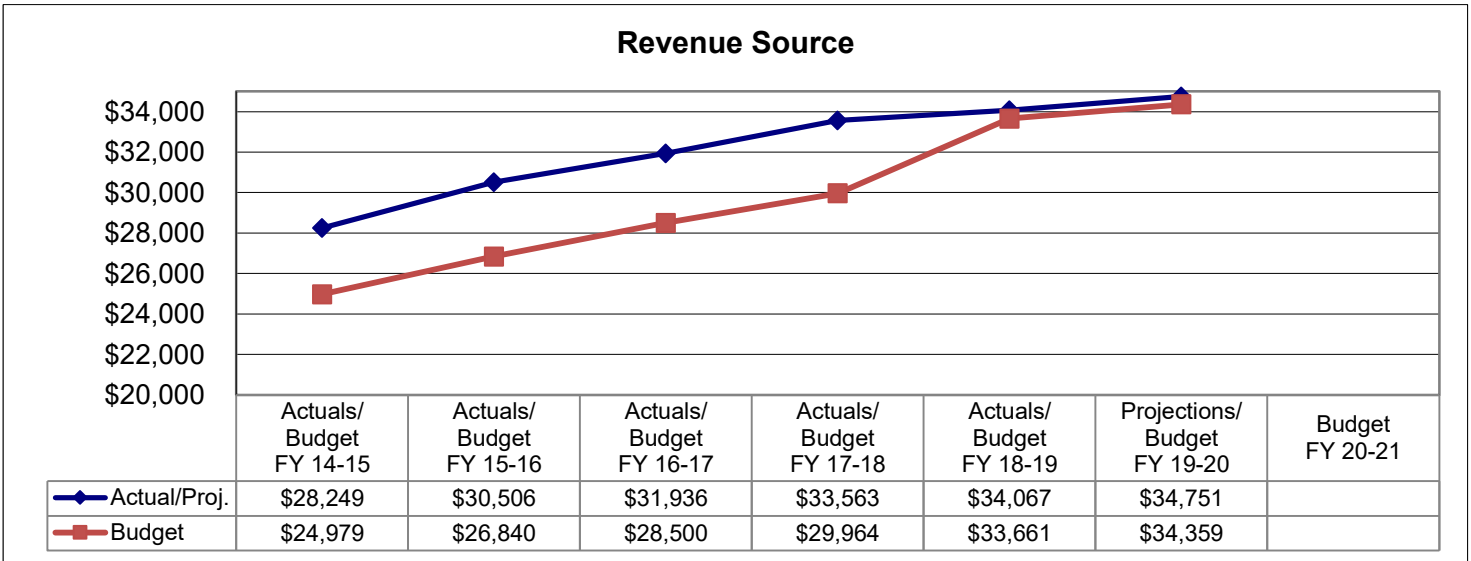
Revenue Analysis: The projections for FY 2019-20 are based on current year performance compared with prior three years actuals.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Environmental Utility Service Fee

Historical Data (\$ in 000s)



Revenue Details

Description: Fee is paid by water or sewer utility customers to cover the costs of providing environmental services and environmental regulation of water and sewer utilities; to include monitoring and evaluation of water and sewer systems, citizen complaint response, investigation preparation and prosecution of enforcement actions, ambient monitoring of groundwater and surface water, water supply protection and planning, and laboratory analyses affecting water quality

Chapter 24 legislation

Section 4.02 of the Miami-Dade County Home Rule Amendment and Charter and Article I of the Chapter 24 of the Code of Miami-Dade County

Driving Forces: Variability caused by the quantity of water and sewer usage and the fees collected by the Water and Sewer Department.
 Number of customers
 Population growth
 Number of housing starts (increasing the number of customers)
 Water conservation efforts will decrease overall water use as the reduction in use will outpace the population growth

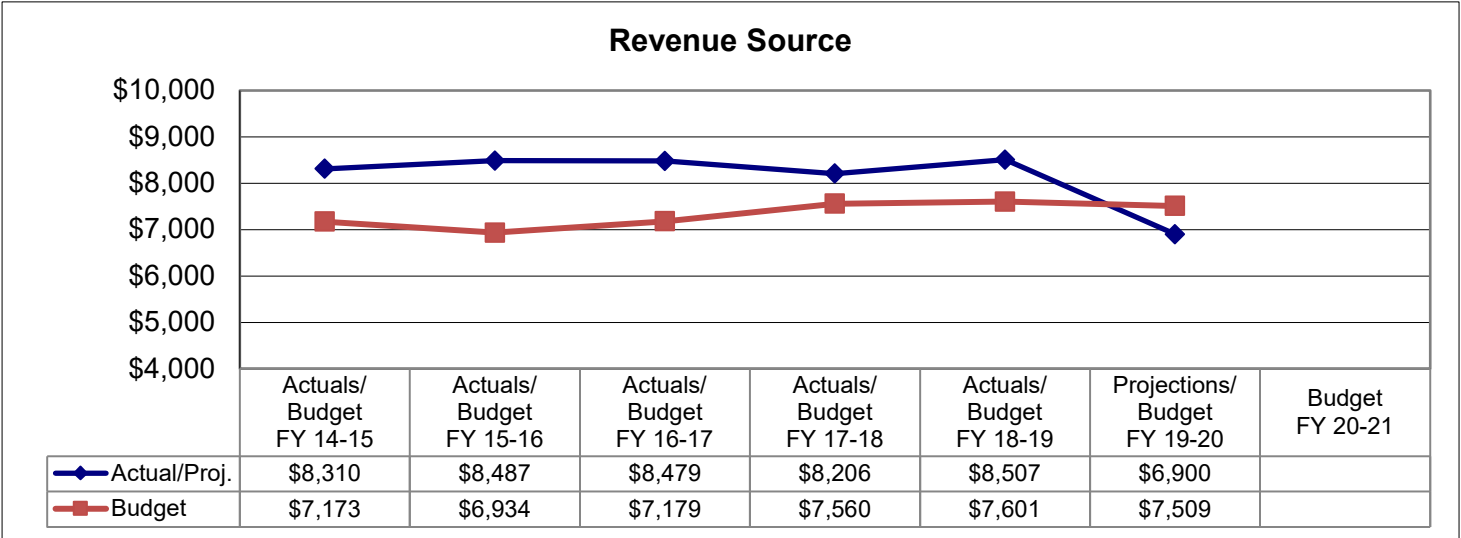
Revenue Analysis: FY 2019-20 projection is trending one percent above budget.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Zoning Revenue

Historical Data (\$ in 000s)



Revenue Details

Description: Zoning Revenues include the fees charged to offset the cost of processing zoning change requests
Governed by the Budget Ordinance - Fee Schedule - Chapter 33 of Municipal County Code

Driving Forces: These numbers vary depending on the number of incoming permit applications
Requests for new development and changes in zoning districts are also factors which cause variability
Additional driving forces are: annexations and incorporations; softening of the building industry; stable interest rates that make costs of capital borrowing feasible; and market conditions including residential and commercial demand

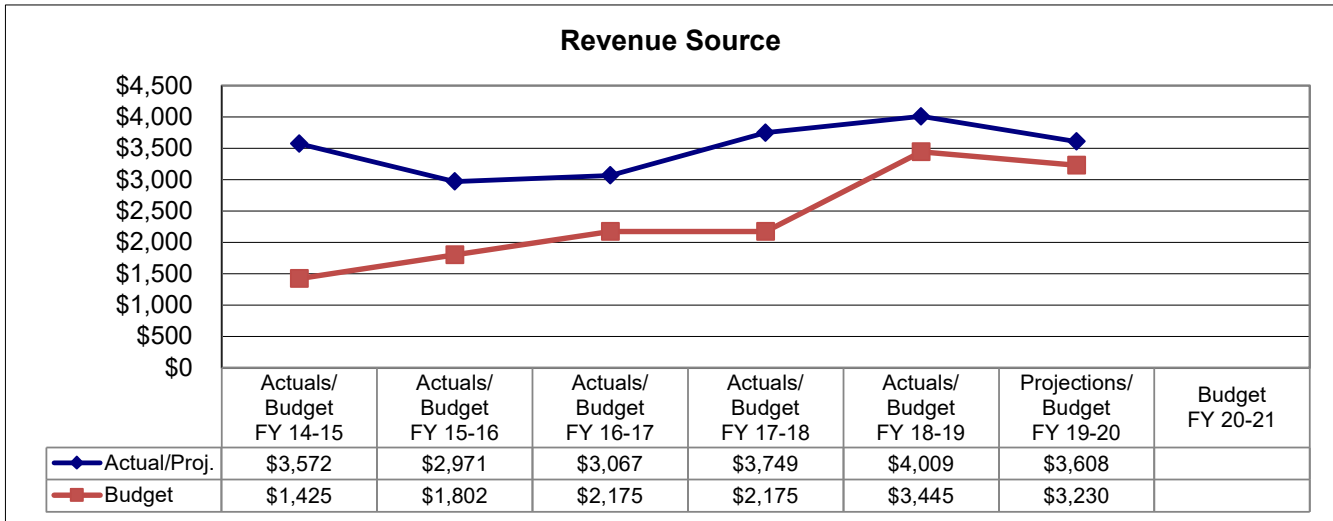
Revenue Analysis: The projection for FY 2019-20 is based on a three-year average adjusted for COVID19 impacts from March through the end of September.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Impact Fee Administration

Historical Data (\$ in 000s)



Revenue Details

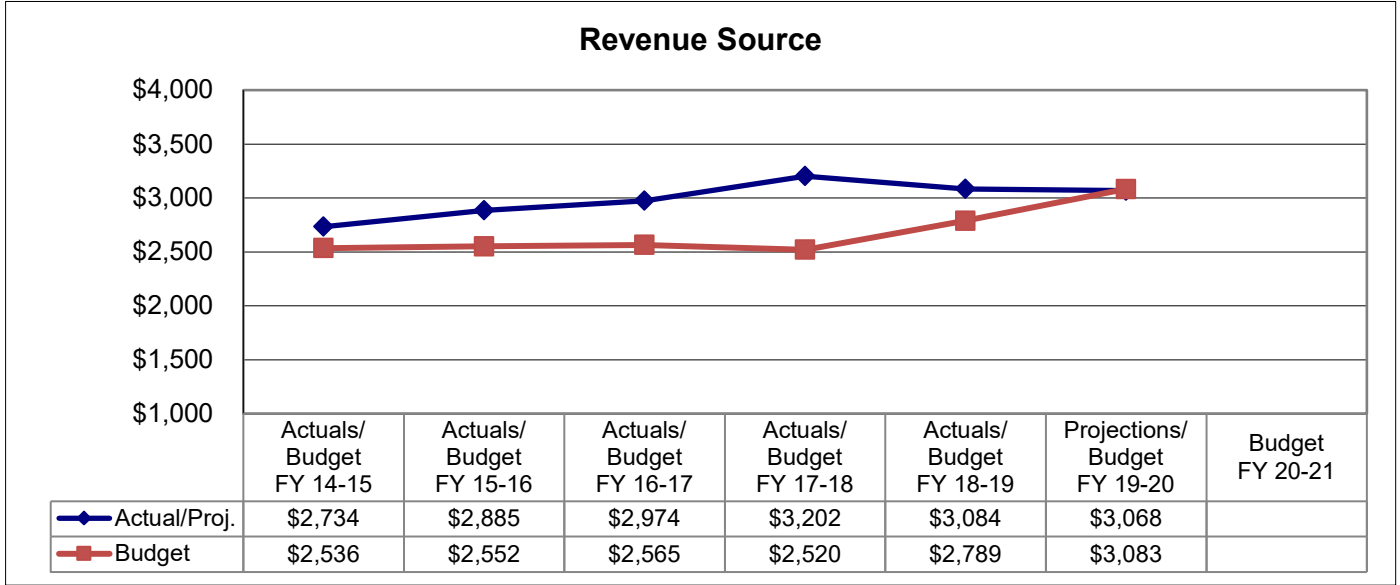
Description:	<p>Impact fee administrative revenue is mainly generated from a percentage of the impact fee that is assessed on new development or change of use projects in UMSA and the cities in Miami-Dade County. Other administrative impact fee revenue is generated by interest earned on the related impact fee administrative accounts and other miscellaneous special projects.</p> <p>The five impact fees assessed are for Roads/(Public Works), Fire Services, Police Services, Parks, and Schools, whose fees are transmitted to the School Board. The percentages of administrative revenue generated are two percent for Roads, four percent for Fire, five percent for Police, five percent for Parks and two percent for Schools of which one percent is retained by the County. The other one percent is remitted to the School Board. The impact fee ordinances state that the administrative amounts collected may only be used for impact fee administrative purposes. The percentages collected for impact fee administration may only be changed by the Board of County Commissioners.</p> <p>The five impact fee ordinances are codified in Miami-Dade County Code Sections: 33E for Roads, 33J for Fire, 33I for Police, 33H for Parks and 33K for Schools.</p> <p>Florida State 163.31801 ordered that only actual administrative costs could be charged for administration of impact fee ordinances.</p>
Driving Forces:	<p>The impact fee administrative revenue is generated from any person or company throughout Miami-Dade County that is pulling a building permit to construct an addition, a residence, a business or change a business that creates the need for additional infrastructure related to the project.</p>
Revenue Analysis:	<p>The FY 2019-20 projection is based on a three-year average of collections.</p>

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Consumer Protection Fees and Charges

Historical Data (\$ in 000s)



Revenue Details

Description: Revenues generated by various regulated industries to include movers, towers, motor vehicle repair shops, locksmiths, boaters, and water meters/property owners.
 Rates are governed by Implementing Order 4-107. The annual budget process is used to propose rate changes to the department's fee schedule.

Driving Forces: Demand for businesses regulated by RER Consumer Protection Division
 Number of regulated businesses impact the amount of fees that can be collected
 Passage of any state/federal legislation that preempts local government oversight of any regulated industry

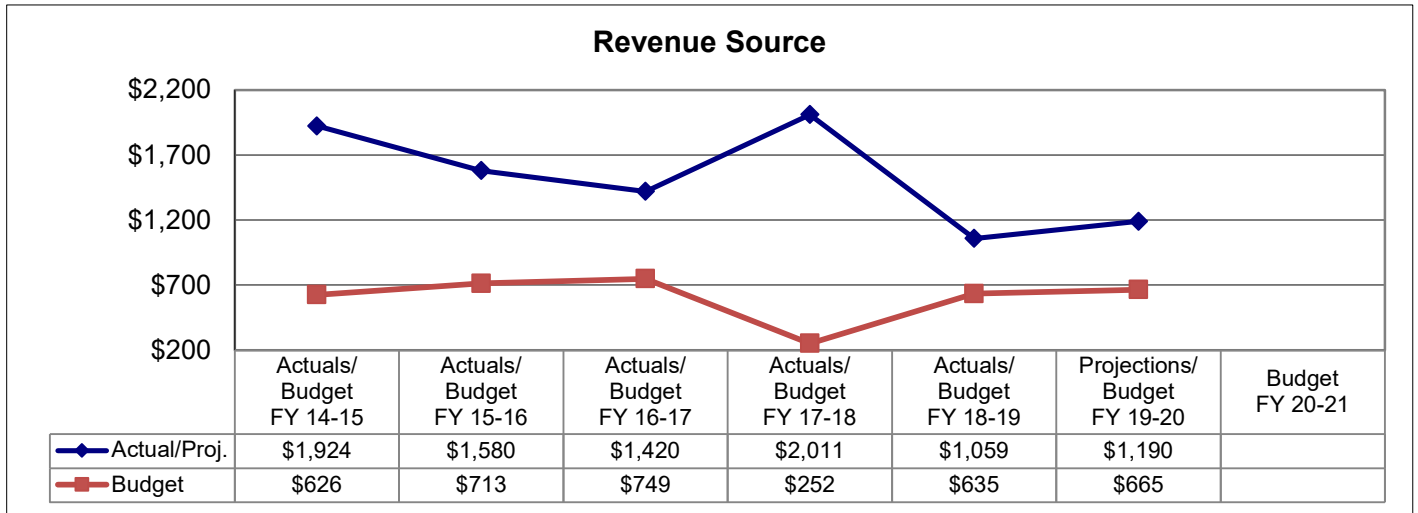
Revenue Analysis: FY 2019-20 projection is based three years of actuals modified for year to date performance.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Planning Revenue

Historical Data (\$ in 000s)



Revenue Details

Description: Planning revenues include fees to offset the cost of processing CDMP applications, concurrency surcharges and other miscellaneous fees and charges associated with changes to the County's Comprehensive Plan and concurrency related ordinances
Budget Ordinance - Fee Schedule
Concurrency Ordinance and Fee Schedule

Driving Forces: These revenues will be impacted by the number of CDMP amendment cycles processed; in even years the October cycle is optional, meaning that only Departmental applications are processed which do not generate revenues, the amount of revenue also is dependent on the scale size of the application; concurrency revenues are derived from building permits at a rate of 6 percent per permit
Additional driving forces include annexations and incorporations and market conditions, including residential and commercial demand

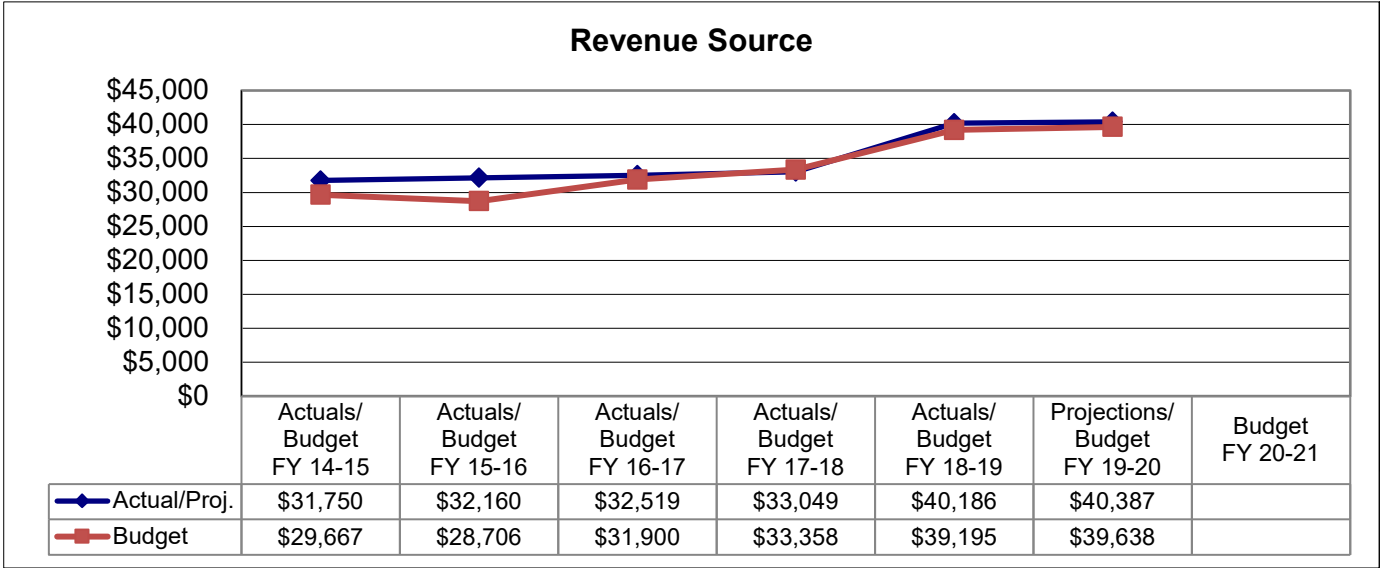
Revenue Analysis: The projection for FY 2019-20 is based on actuals collected to date.

Revenue Estimating Worksheet

Department: Regulatory and Economic Resources

Revenue Source: Stormwater Utility

Historical Data (\$ in 000s)



Revenue Details

Description: Fees established to plan, design, construct, operate, and maintain storm water management systems throughout Miami-Dade County
 Section 4.02 of the Miami-Dade County Home Rule Amendment and Charter, Article IV of the Chapter 24 of the Code of Miami-Dade County, and Chapter 403 (Section 403.0891) Florida Statutes
 Collection of this fee is facilitated by using a Equivalent Residential Unit (ERU) which is calculated by multiplying the rate for one (1) ERU by the number of the dwelling units on the parcel; this fee is assessed on a monthly basis and collected every three months with the water and waste water bill

Driving Forces: Stormwater Utility fee rates, number of customers, need for new capital improvement projects, maintenance levels of service, costs of construction, and maintenance materials as well as labor
 Inflation increase may cause decreases in new home construction, purchases, and sales that may slow or stop the increase in the number of customers; economic hardships may also decrease new businesses or expansion of current businesses which affects the customer base
 Weather conditions play a significant role in the ability of the County or the customers to identify the need for capital improvements or required maintenance of existing flood control structures
 Population growth
 Future incorporations or annexations

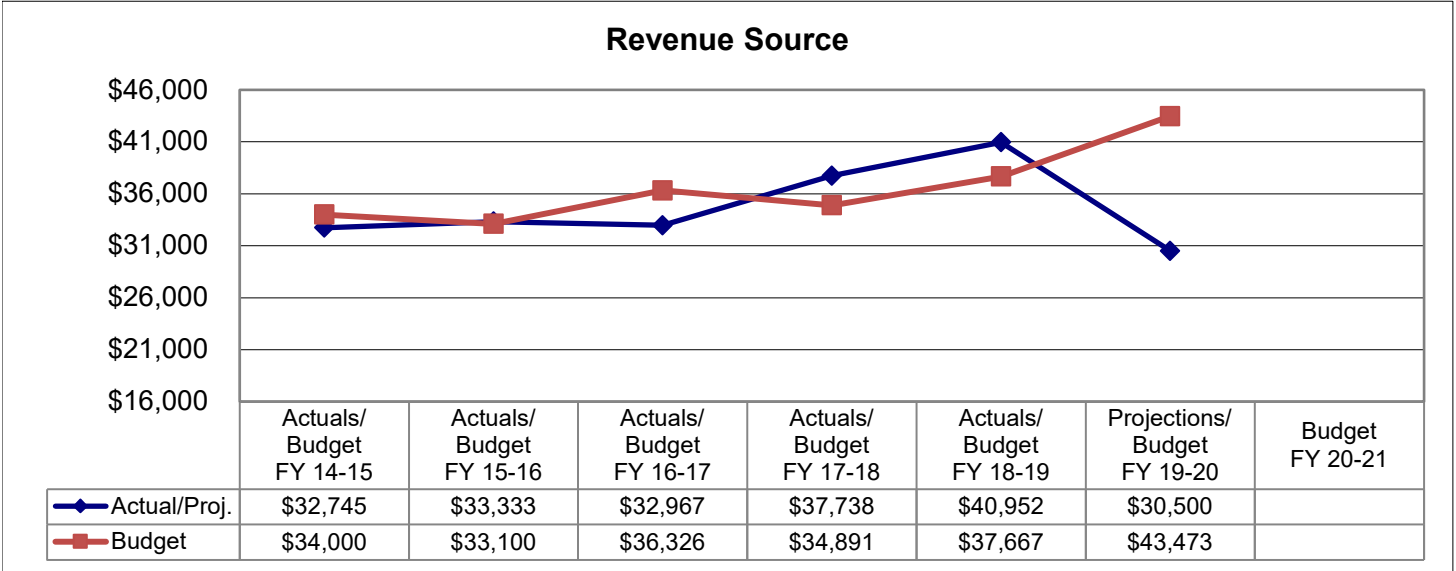
Revenue Analysis: In FY 2018-19, as part of the Adopted Budget, the rate was increased by \$1 per ERU to \$5. The projection for FY 2019-20 is based on year-to-date actual collections.

Revenue Estimating Worksheet

Department: Seaport

Revenue Source: Cargo

Historical Data (\$ in 000s)



Revenue Details

Description: Tariffs levied against cargo ships for both dockage and tonnage of shipments.
The tariff is agreed upon by the cargo industry that uses the POM and is submitted to the BCC for final approval via the budget process.

Driving Forces: Competition from Port Everglades as well as other neighboring ports
Number of cargo carriers as well as tonnage
Number of shipments to and from South Florida
Seaport incentive program will continue into FY 2018-19

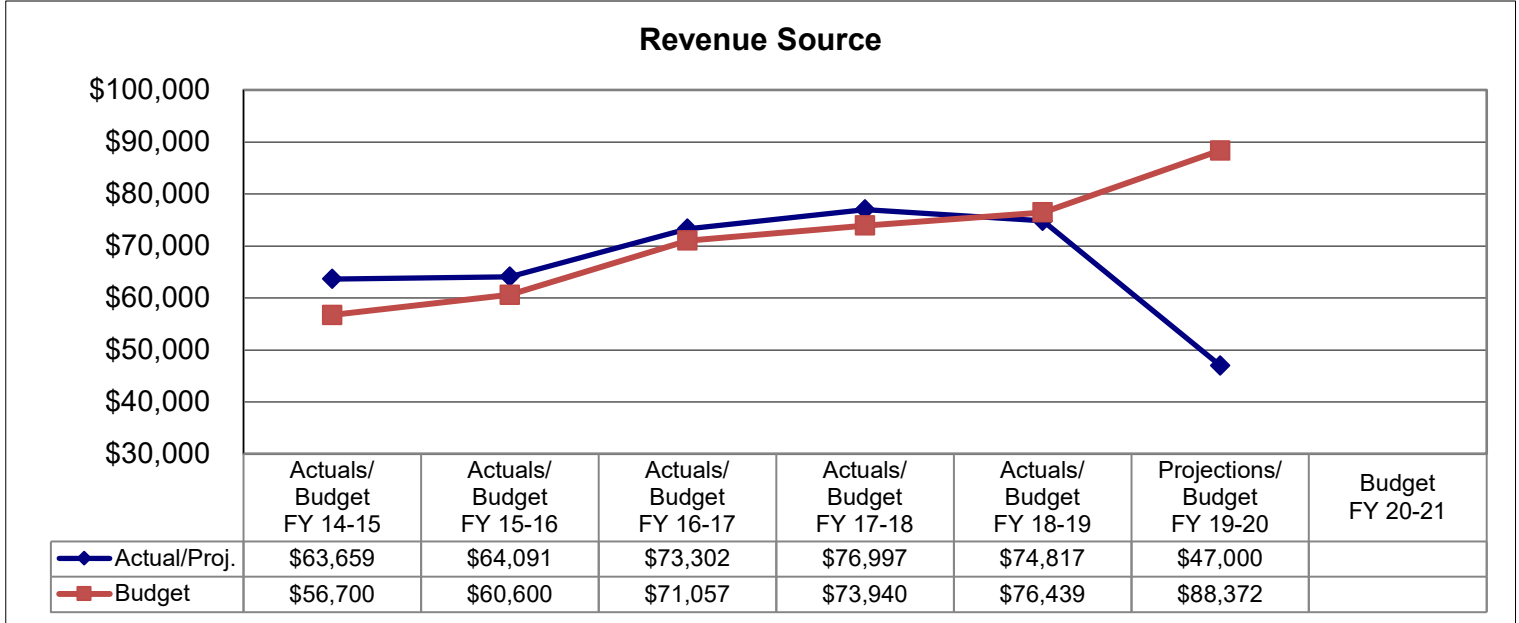
Revenue Analysis: The FY 2019-20 revenues are being impacted by COVID19, projections are based on actual collections through March 2020 and is projected to have a decrease for the remaining of the fiscal year with a 26 percent revenue reduction impact compared to FY 2018-19.

Revenue Estimating Worksheet

Department: Seaport

Revenue Source: Cruise

Historical Data (\$ in 000s)



Revenue Details

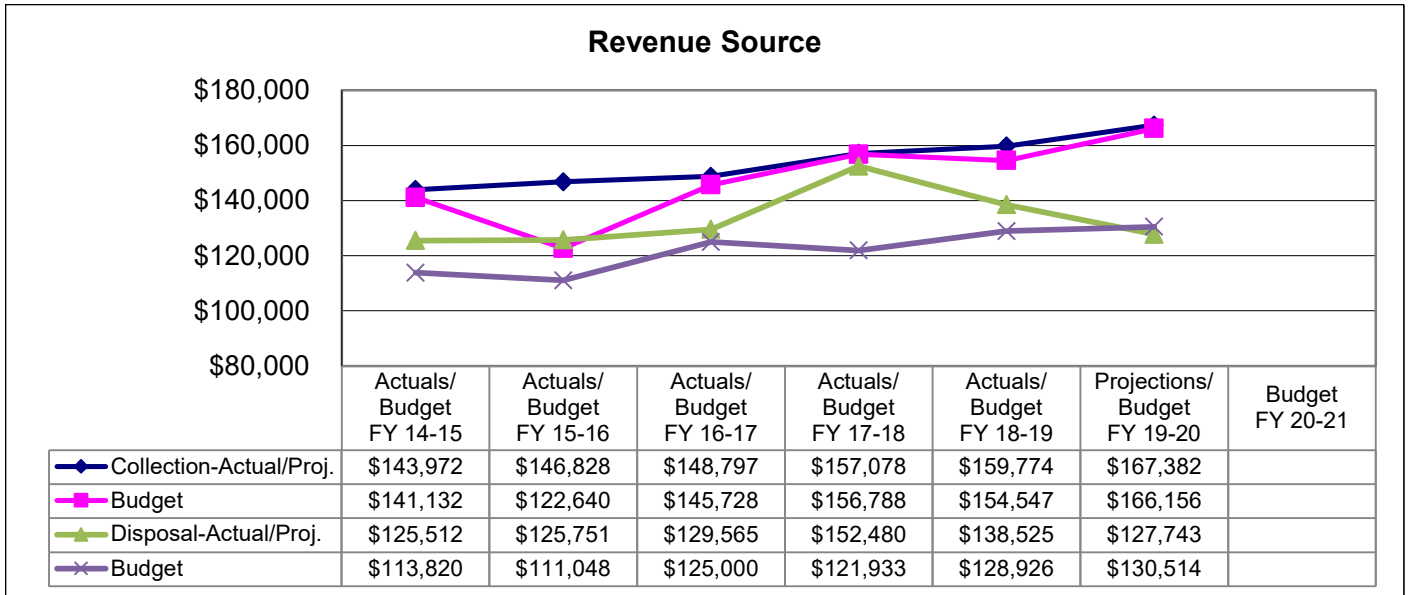
Description:	Revenue generated by charging a tariff for cruise passenger ships docking (per gross weight tonnage) at the POM as well as a per passenger charge for both inbound as well as outbound cruises. The tariff is agreed upon by the cruise industry that uses the POM and is submitted to the BCC for final approval through the budget process.
Driving Forces:	Fluctuations in cruise passengers and tourism could cause variability Number of vacationers Travel Industry growth
Revenue Analysis:	The FY 2019-20 revenues are being impacted by COVID19, projections for multi-day cruise operations are based on confirmed berthing requests by each ship line and on actual collections through March 2020 and is projected to have a decrease for the remaining of the fiscal year with a 37 percent revenue reduction impact compared to FY 2018-19.

Revenue Estimating Worksheet

Department: Solid Waste Management

Revenue Source: Collection and Disposal Fees and Charges

Historical Data (\$ in 000s)



Revenue Details

Description: Collections Fee: includes annual fee charged to households in the County Waste Service Collection Area for garbage and trash collection service; and excess Bulky Waste Collection Fees, Non-compliance pick-up fees, landscaper permits, and curbside recycling revenue.
 Disposal Tipping Fee: includes the contract and non-contract rate charge for tonnage delivered to County disposal facilities by municipalities, private haulers and the County; and disposal facility fees, landfill surcharge, permit and fines, Hickman parking revenue, and other miscellaneous revenue.
 County Charter: Article 1, Section 1.01, Paragraph A.9. (authority to provide service)
 County Charter: Article 1, Section 1.01, Paragraph A.11. (authority to charge service fees)
 Code of Miami-Dade County, Chapters 15, 24 and 33
 Annual Budget Ordinance

Driving Forces: Collections fees are driven by the number of households at an annual rate of \$484 and the Disposal Tipping fee revenue reflects a CPI increase of 1 percent. These fees are governed by long term agreements with cities and haulers; total revenues tend to increase with population and economic growth

Long-term disposal agreements, CPI South All Urban Consumer issued by the United States Bureau of Labor Statistics

Revenue Analysis: **Collection Fees:** Includes the total number of household accounts times the collection fee, curbside recycling and landscaper permits.

The FY 2019-20 projection reflects a slight increase in households over FY 2018-19 figure, as programmed in the Five-Year-Plan and is trending above budget due to actual collections being higher than the budget programmed at 96.5 percent.

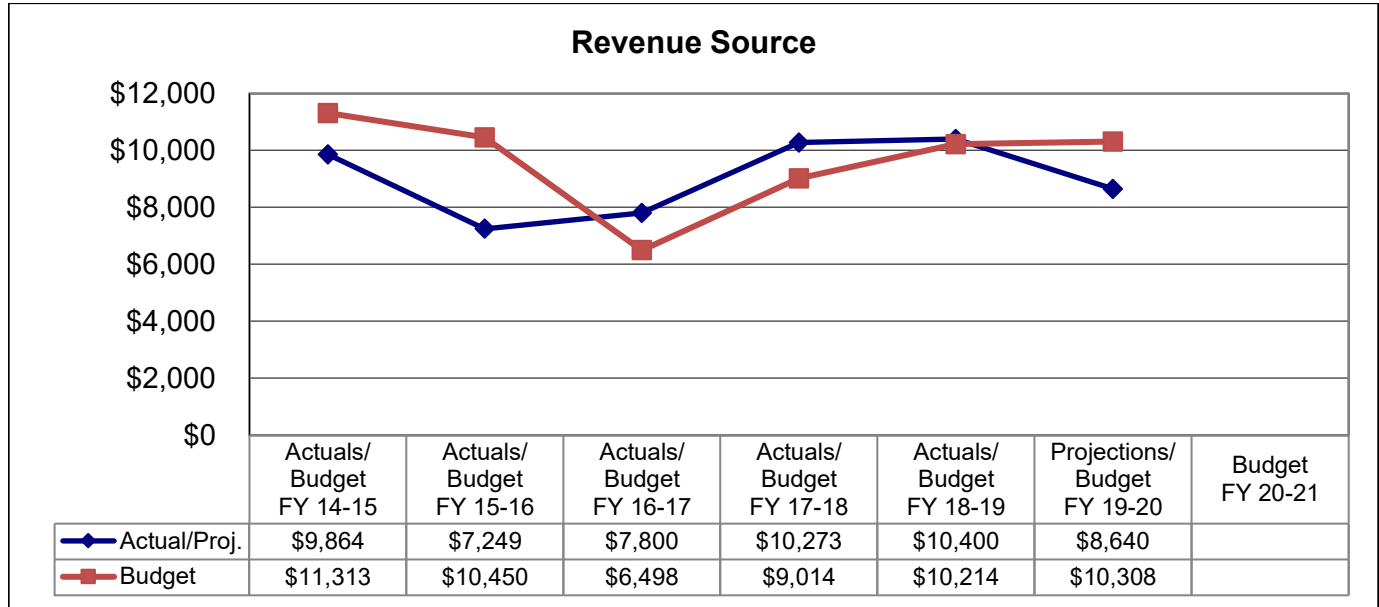
Disposal Tipping Fees: Includes disposal contract and non-contract rate tonnage and transfer fees; FY 2019-20 projection reflects a decrease in tonnage based on economic downturn due to COVID19.

Revenue Estimating Worksheet

Department: Solid Waste Management

Revenue Source: Resource Recovery Kilowatt-Hours

Historical Data (\$ in 000s)



Revenue Details

Description: Sale of kilowatt hours based on tons incinerated
 Contractual agreement between County and Resources Recovery plant operator
 Revenue split according to contractual agreement among DSWM and the Resources Recovery plant operator
 Refuse derived fuel (RDF) is combusted to generate electricity at the County's Resources Recovery Facility (RRF)
 The higher the number of tons of RDF burned the greater the RRF's power generating output

Driving Forces: The plant performance depends on the system availability due to planned or unplanned maintenance outages. If normal outages are scheduled and the general maintenance is good, past power generation is used as a driver for forecasting.

Revenue Analysis: Revenues from the Waste to Energy plant are a function of a stipulated rate (either contractual, "As Available" or Spot Market rate) multiplied by the kilowatt hours (KWH) exported. The FY2019-20 projections is based on approximately \$0.027/KWH assuming 320,000KWH per year exported.

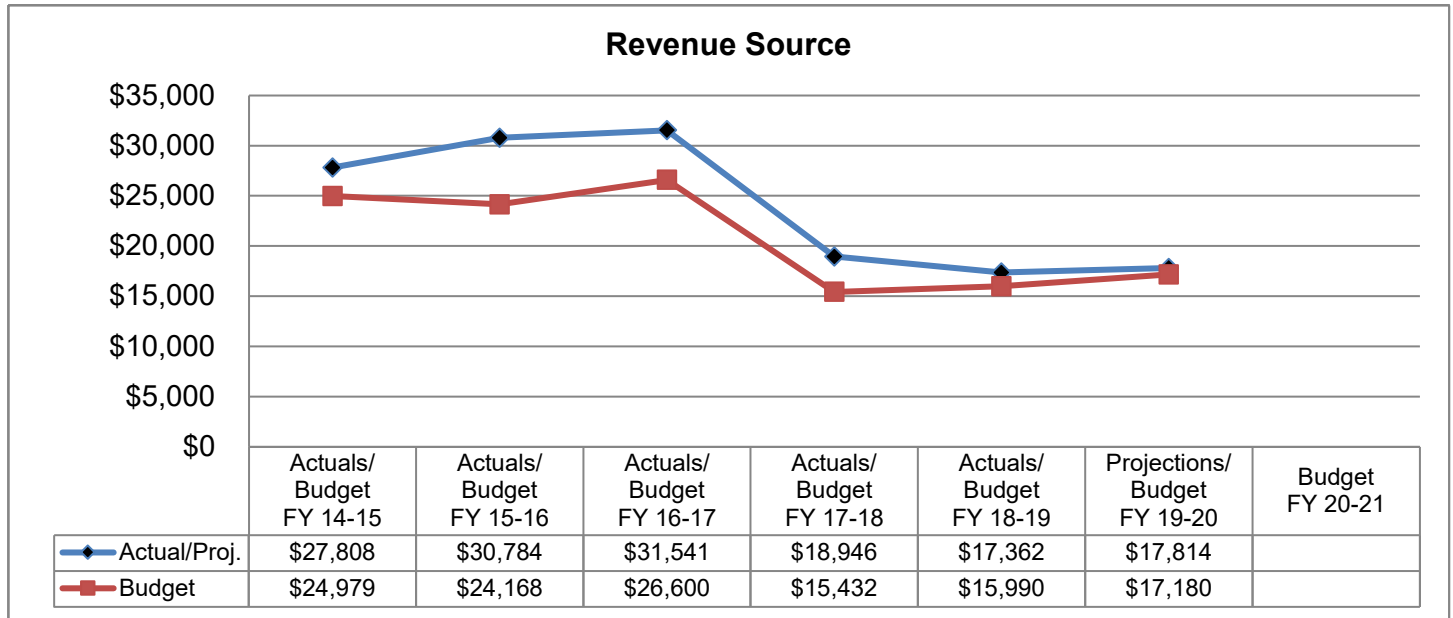
A long-term Power Purchase Agreement expired in early FY 2013-14. The Department is pursuing long-term power purchase agreements as opportunities become available. Currently, the output from the facility is sold to FPL and/or Duke at "As Available" rates. Also, to maximize revenue for the product in the current energy market, the Department has allocated 30 MW each hour for sale through an energy marketing agreement to buyers offering higher "Spot Market" prices for the electric than the "As Available" rates.

Revenue Estimating Worksheet

Department: Solid Waste Management

Revenue Source: Utility Service Fee

Historical Data (\$ in 000s)



Revenue Details

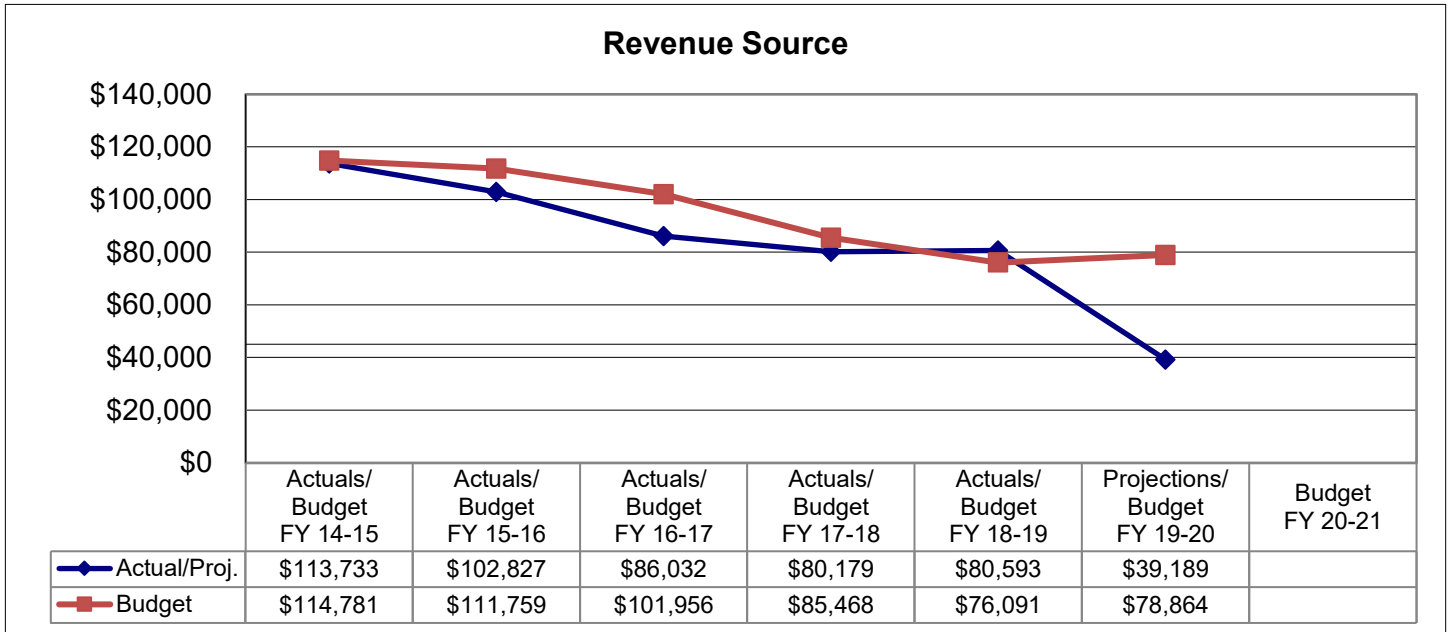
Description:	Service fee assessed countywide on water and wastewater bills Chapter 24 of the Miami Dade County Code Intended to provide a stable source of funding for groundwater protection activities related to the landfills in the Solid Waste Management system
Driving Forces:	Water consumption and wastewater charges Consumption is expected to remain flat
Revenue Analysis:	As a result of better than anticipated revenue performance in the Utility Service Fund, the County reduced its fee by one dollar in FY 2017-18, providing a saving to the water and sewer customer. The FY 2019-20 projection reflects current trend of Utility Service Fee receipts.

Revenue Estimating Worksheet

Department: Transportation and Public Works

Revenue Source: Transit Fares

Historical Data (\$ in 000s)



Revenue Details

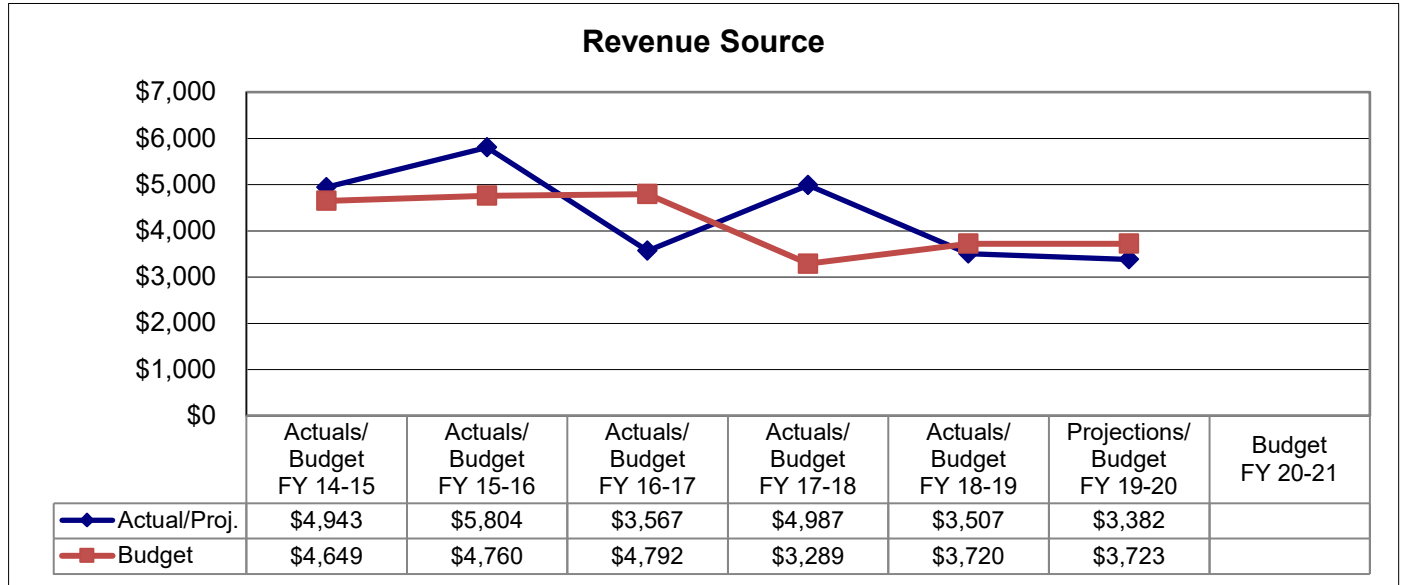
Description:	Consists of bus cash fare box and rail fare gate receipts, monthly pass sales, paratransit receipts from Special Transportation Services, and parking revenue at rail stations. Governed by Ordinance 99-138
Driving Forces:	Population growth Ridership growth by mode Development densities on corridors served by bus and rail Transportation and Mobility options, such as local municipal trolleys and on-demand ridesharing providers Fuel prices (substitution effect - cross price elasticity) Transit fares
Revenue Analysis:	The FY 2019-20 projections are based on the impact of COVID19 on the revenues generated by Transit's various passenger services; fares and fees were suspended beginning March 22, 2020.

Revenue Estimating Worksheet

Department: Transportation and Public Works

Revenue Source: Passenger Transportation Regulatory Division Fees and Charges

Historical Data (\$ in 000s)



Revenue Details

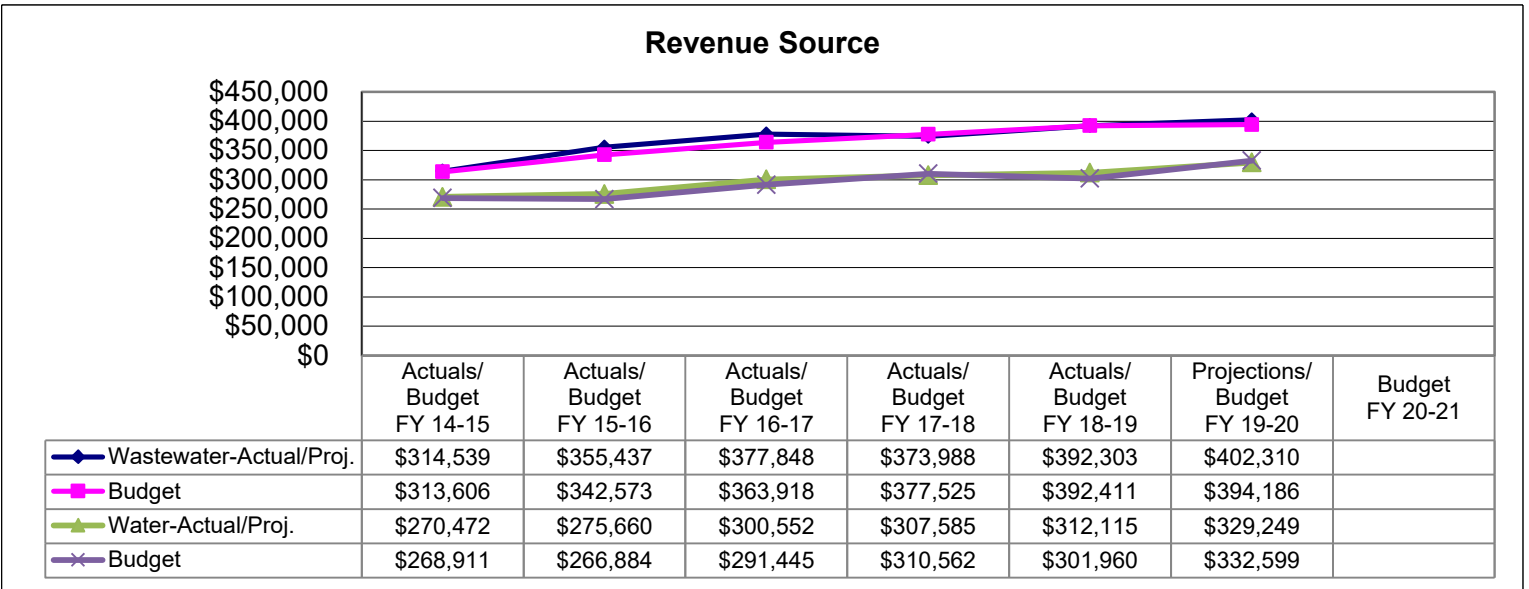
Description:	<p>Revenues generated by regulated for-hire transportation industries to include taxi, limousines, non-emergency vehicles, private school buses, special transportation services, passenger motor carriers, and ambulances.</p> <p>Rates are governed by Implementing Order 4-136. The annual budget process is used to propose rate changes to the department's fee schedule.</p>
Driving Forces:	<p>For-hire taxi medallions distribution Demand for for-hire transportation Demand for businesses regulated by Passenger Transportation Regulatory Division (PTRD) The number of limousine, taxi, and other for-hire transportation vehicles impact the amount of fees that can be collected</p> <p>Passage of any state/federal legislation that preempts local government oversight of any regulated industry would impact CSD's ability to generate revenues</p>
Revenue Analysis:	<p>The FY 2019-20 projections are based on the impact of COVID19 on the revenues generated by the regulated for-hire transportation industries; fees for renewals, inspections and training classes were postponed or suspended beginning March 2020.</p>

Revenue Estimating Worksheet

Department: Water and Sewer

Revenue Source: Water and Wastewater

Historical Data (\$ in 000s)



Revenue Details

Description: Retail water and wastewater rates consist of an inclining block rate structure with an increasing rate for higher consumption levels. Wholesale water and wastewater rates are adjusted to recover the cost to provide service to wholesale customers, using an annual true-up methodology

Section 4.02 of the Miami-Dade County Home Rule Amendment and Charter, and Chapters 2 and 32 of the Code of Miami-Dade County

Driving Forces: Demand for water delivery and wastewater treatment and disposal is stable and relatively unaffected by economic fluctuations. Water restrictions have the effect of reduced water demand. Due to wastewater flows billed on a water flows basis, a reduction for water demand will result in reduced wastewater flows

Water and Wastewater rates
 Number of customers
 Water Management District and Board policies and directives concerning water conservation
 Environment Protection Agency (EPA) or Federal mandates and regulations
 State legislative statutes/regulations and/or mandates
 Rainfall amount
 Consumer Price Index; Water and Sewage Maintenance
 Water conservation: Effective March 15, 2010 a new South Florida Water Management District (SFWMD) Mandatory Year-Round Landscape Irrigation Rule has been in effect, that permanently limits landscape irrigation due to decreased water levels throughout the water management district and proactively strategize to protect water resources for the long-term benefit

Revenue Analysis: Wastewater revenues through the second quarter of the fiscal year are higher than budgeted due to revenues projected at 100 percent; Water revenues are slightly less than budgeted due to a three percent reduction in water flows on commercial, wholesale and water only accounts. Both Wastewater and Water revenues are budgeted at 98 percent.