



MIAMI-DADE COUNTY FINAL OFFICIAL MINUTES

Board of County Commissioners Committee of the Whole First Budget Hearing

Stephen P. Clark Government Center
Commission Chambers
111 N.W. First Street
Miami, Florida 33128

August 25, 2014
As Advertised

Harvey Ruvlin, Clerk
Board of County Commissioners

Christopher Agrippa, Director
Clerk of the Board Division

Cindy Allen, Commission Reporter
(305) 375-2505



CLERK'S SUMMARY AND OFFICIAL MINUTES
BOARD OF COUNTY COMMISSIONERS
COMMITTEE OF THE WHOLE ON THE FIRST BUDGET HEARING
AUGUST 25, 2014

The Board of County Commissioners convened a Committee of the Whole regarding the First Budget Hearing in the County Commission Chambers on the Second Floor of the Stephen P. Clark Government Center, 111 NW First Street, Miami, Florida at 9:30 a.m. on August 25, 2014. Present upon roll call were Chairwoman Rebecca Sosa and Commissioners Bruno A. Barreiro, Esteban L. Bovo, Audrey M. Edmonson, Sally A. Heyman, Barbara J. Jordan, Dennis C. Moss, Xavier L. Suarez, and Juan Zapata (Vice Chair Lynda Bell and Commissioners Jose "Pepe" Diaz, Jean Monestime, and Javier D. Souto were absent).

The following staff members were also present: County Attorney Robert Cuevas; Assistant County Attorney Geri Keenan; Deputy Mayor / Finance Director Edward Marquez; Director, Office of Management and Budget Jennifer Moon; Clerk of the Board's Division Assistant Director Linda Cave and Deputy Clerk Alicia Stephenson (Minutes prepared by Cindy Allen).

The Board convened in a moment of silence followed by the Pledge of Allegiance.

In response to Chairwoman Sosa's request for guidance, County Attorney Cuevas confirmed that no quorum was needed.

Chairwoman Sosa asked for Ms. Jennifer Moon, Director, Office of Management and Budget (OMB) to proceed with her presentation.

Ms. Moon stated the OMB prepared a brief PowerPoint presentation for the Board in preparation for the first budget hearing of the FY2014–15 Proposed Budget next week; a hardcopy of this presentation was provided to the Board.

In response to Commissioner Bovo's request for clarification on the snapbacks, Ms. Moon stated the snapbacks included premium pay (a \$50 bi-weekly payment to all union membership except for sworn members of the Police Benevolent Association (PBA) and the International Association of Fire Fighters (IAFF)); flex-pay (\$1,100 per year to all County employees to pay for healthcare accounts or higher premiums); some unions had agreed to furloughs, holiday premiums, and holiday furloughs; uniform allowances; certain pay supplements; and safe driving and safety incentive bonuses.

In response to Commissioner Bovo's question regarding the total costs for all of these snapbacks, Ms. Moon stated the items totaled almost \$40 million of the general fund and slightly over \$105 million of proprietary funds.

In response to Commissioner Bovo's question regarding employees who performed union functions yet were paid by the taxpayers, Ms. Moon stated this issue was part of the ongoing negotiations.

In response to Chairwoman Sosa's question regarding the number of employees within unions, how they were paid, and who they worked for, Ms. Moon stated the Administration provided this information to the Commissioners yet they would send another copy.

Commissioner Bovo recalled there were 46 employees who performed exclusive work for the union.

In response to Commissioner Bovo's request for clarification on funds available for more than one purpose, Ms. Moon stated that certain expenses, i.e. parks activities that were traditionally paid by the general fund were now eligible for Convention Development Tax (CDT) / Bed Tax funds. She stated the CDT funds were also used to subsidize museums and other cultural facilities, debt service payments, and other required payments. She explained the original proposed budget included allocating an additional \$1.366 million of CDT funds to the Perez Art Museum Miami to support its expanded operations. She further explained that subsequent to the release of the proposed budget, the Mayor changed his mind to prioritize public safety and decided to allocate CDT funds for the maintenance of parks. She stated the Administration had used these funds for activities in the Parks, Recreation, and Open Spaces (PROS) Department over the past two years, one-time Bed Tax revenue that was carry-over revenue. She stated these funds were no longer available due to the previous \$200 million gap.

In response to Commissioner Bovo's question regarding how many employees were facing a pink slip / lay-off, Ms. Moon stated approximately 400 positions would be eliminated yet some of the positions could be restored by the savings received from the Healthcare Plan Redesign. She stated the Administration's goal was to alleviate the loss of positions through successful negotiations with the bargaining units to choose this Healthcare Plan Redesign. She stated that a number of positions would not be restored due to developing more efficient ways of conducting business.

In response to Commissioner Bovo's question regarding the total cost relating to the 400 positions, Ms. Moon stated she hadn't made that calculation and would get the information to Commissioner Bovo.

Commissioner Bovo expressed his frustration with getting information through the newspaper that appeared to be a redirection of the Commissioners' discussions / decisions. He stressed he bought into holding the line on some of the snapbacks to realize savings. He further stressed that he was a firm believer in the Commissioners' reevaluation of the budget to find all available funding to alleviate the loss of positions. He stated that some of the Commissioners had found a few items including: the Commissioners' office accounts that were due for an increase of \$69,000 per office; additional reductions in funding to Community Based Organizations (CBO's) to create an additional \$2 million in savings; Commissioner Zapata's recommendations for salary reductions to create additional savings; Commissioner Suarez' recommendations for salary reductions and holding the line on snapbacks.

Commissioner Bovo reiterated his frustration with getting information through the media that appeared to be a redirection and confusion of the County's priorities with no direct communication coming back to the Commissioners. He believed the County government should not be the end all solution for all organizations, and it should use the money wisely.

Commissioner Suarez endorsed Commissioner Bovo's comments wholeheartedly regarding the reduction of the Commissioners' budgets to save approximately \$800,000 and the reduction of funding to CBO's to save an additional \$2 million.

In response to Commissioner Suarez' question regarding the \$105 million, Ms. Moon stated this was the total value of all the snapbacks not including healthcare.

In response to Commissioner Suarez' request for clarification on the bottom line gap, Ms. Moon stated the budget was balanced and there was no gap. She stated certain services had been restored.

Commission Suarez stated he realized the balanced budget included the lay-off of 400 employees and some attrition rate.

In response to Commissioner Suarez' question regarding the number of sworn and non-sworn police officers to be laid off, Ms. Moon stated there were 110 sworn police officers and the number of non-sworn police officers was unknown yet she would research the information for Commissioner Suarez.

Commissioner Suarez commended the Administration on the Healthcare Plan Redesign.

In response to Commissioner Suarez' question regarding opinions from the unions and Andy Madtes, President, AFSCME Local 199, Mr. Marquez stated the Labor Healthcare Reform Committee held a series of meetings with the unions and Mr. Madtes was one of the participating members. Mr. Marquez stated the Administration was hopeful that all unions would sign up for the Healthcare Plan Redesign.

In response to Commissioner Suarez' request for clarification regarding reform on accumulated sick leave and vacation, Mr. Marquez stated that all Task Force items had been discussed with the unions and ongoing negotiations continued on multiple fronts. Ms. Moon stated the numbers for the accumulated sick leave and vacation pay were included in the Annual Financial Report. Commissioner Suarez stated he would appreciate updated information.

In response to Commissioner Suarez' question regarding the Drop Program, Ms. Moon stated this program was a State defined program of the Florida Retirement System and was not under Miami-Dade County's purview.

Commissioner Heyman stated she shared her colleagues' sentiments regarding the need for transparency between the Mayor, the Mayor's staff, and the Commissioners. She stated the Commissioners believed they were left out of the communication loop regarding a balanced budget. She expressed her concern regarding an apparent change in the course of action by the Mayor and the Mayor's staff. She stated at the last meeting of the Committee of the Whole the best scenario was for all unions to make concessions of the snapbacks and the new healthcare plan with details forthcoming.

In response to Commissioner Heyman's request for clarification regarding the present concessions in play, Ms. Moon stated no changes had been made. She stated all positions could not be restored with just the Healthcare Plan Redesign. Ms. Moon stressed that the budget was balanced without the snapbacks and Healthcare Plan Redesign.

In response to Commissioner Heyman's request for clarification regarding partial snapbacks, Mr. Marquez stated the snapbacks were coming back at the end of the present labor contract beginning for the next three-year cycle. He stated in order for any of the snapbacks to be given back, the items need to be negotiated. Mr. Marquez noted the Administration crafted the proposed balanced budget based upon the assumption that all of the snapbacks would not be given back by the unions to the County. He stated partial snapbacks were considered.

Commissioner Heyman requested that the information regarding partial snapbacks be forwarded to the Commissioners to keep them in the loop.

Commissioner Heyman expressed her concern for the reduction of police officers and other law enforcement positions thus negatively impacting public safety.

In response to Commissioner Heyman's comment regarding the \$1 million allocated for technology equipment instead of for police officers and ancillary law enforcement, Ms. Moon clarified that the funding allocated for body cameras were police impact fee dollars which could not be used for operations. Ms. Moon stressed that it was the Administration's priority to restore as many of the police officer positions as possible by reallocating any recouped funding.

In response to Commissioner Heyman's question regarding handling of County employees' healthcare scheduling, Ms. Moon stated the Select Network option offered under the Healthcare Plan Redesign was not limited to Jackson Health facilities. Ms. Moon noted the network comprised of twenty-four (24) hospitals within the tri-county area including Baptist Health Systems, Kendall Regional, Memorial Healthcare System in Broward County, and 70% of the current providers within the current Health Maintenance Organization (HMO) and Point of Service (POS) plans.

In response to Commissioner Jordan's question regarding employees receiving the snapbacks back on October 1, 2014, Ms. Moon stated the snapbacks were included in the proposed budget.

In response to Commissioner Jordan's question regarding the loss of 400 employees, Ms. Moon stated the Administration had worked during the summer to find resources to fund positions in the Police Department, Library Department, and the Country Club of Miami West Course.

Commissioner Jordan mentioned the CTD funding stream as a possible source to pay for park activities. Ms. Moon clarified that the freed up CTD funding was being used to pay police officer positions; fees paid by the users of the Country Club of Miami West Course were being used to maintain the golf course services, and some parking revenue in the PROS Department that was inadvertently left out of the projections for next year. Commissioner Jordan stated she was glad the Administration looked at the CTD as a temporary funding source yet she expressed her concern for the continued use of these funds, thus diverting funds from its original purpose.

In response to Commission Jordan's request for clarification regarding the savings from the Healthcare Plan Redesign, Ms. Moon stated \$2.5 million of the savings from the plan implementation for the exempt employees who were under the Mayor's purview was being used to add back the 118 police officer positions. She stated the other sources of funding for these 118 positions included the ability to free up general funds by using CTD from the PROS Department, the Public Safety Reserve, and the ability to use additional carry-over to fund the Administration's annually-appropriated reserves in the general fund; all of these sources would allow for recurring revenue to support the Police Department.

Commissioner Jordan expressed her concern with the possible 110 lay-offs from the Police Department coming from unincorporated areas. She stated the County had contracts with some municipalities and the County needed to meet its obligations to provide police service in those areas. Ms. Moon clarified that the Administration's problem with balancing the budget was with the County-wide general fund and not the unincorporated area general fund. She stated the reductions had been more on the County-wide side, the services provided and funded by the County-wide budget rather than the unincorporated area budget for the Police Department and

other departments as well. She further clarified that the unincorporated area services including the districts (street patrol and the general investigative units) were being maintained yet the specialized services would be greatly impacted. She noted that some of the specialized services were restored yet funding was still needed for the remaining officers.

Commissioner Jordan expressed her concern for the Task Force's recommendation of the blanket cap of 5% increase for Merit and Cost of Living Adjustment (COLA) combination as part of the negotiations with the unions. She stressed that if these costs weren't capped then the County budget would never be under control.

Commissioner Jordan mentioned the CBO's had resources the County didn't have and filled service gaps the County couldn't provide. She stated the system was developed to prevent double funding and the Commissioners encouraged CBO's to secure funding from different sources. She believed that CBO's should be funded.

Commissioner Jordan requested a side by side comparison of healthcare plans from the Administration showing the differences between the County's plan and other plans such as the School Board, Baptist Health Systems, and health systems in Broward County. Mr. Marquez stated the Administration was working on an online PowerPoint presentation along with Frequently Asked Questions (FAQ's) that would be posted to the County website. He also noted that the Labor Healthcare Reform Committee extensively discussed formulating a comparison of health plans from around the County and comparative materials were available.

Commissioner Jordan requested the information on the number of police officers needed per 1,000 residents in an area, and how the County rated (actual and ideal numbers). She also requested the same information for the support services provided by the County.

Commissioner Edmonson applauded the Mayor for changing his position on the concessions. She stated she was opposed to additional lay-offs of any kind which in turn would demoralize the County employees. In response to Commissioner Edmonson's question regarding the millions of dollars saved during the Mayor's restructuring of the organization down to 25 departments, Ms. Moon stated the reduction produced \$40 million of recurring savings per year and this amount was included in the base budget. Commissioner Edmonson commented that the County was still experiencing financial issues even after the restructuring.

Commissioner Edmonson commented that the Commissioners passed legislation to address the issue of prompt payments to vendors. She stated she heard this policy wasn't being followed due to staff shortages. She noted that streamlining the process actually produced greater workloads for the existing staff and work was left undone.

In response to Commissioner Edmonson's question regarding approximately \$100 million not returned to the County by the Federal Transit Administration (FTA), Ms. Moon stated she was unaware of this information. Mr. Robert Gloff, Miami-Dade Transit stated that approximately \$14 million of expended funds weren't reimbursed; all other funding had been reimbursed.

In response to Commissioner Edmonson question regarding the submission of the draft Disparity Study to the vendor within a month, Mr. Lester Sola, Director, Internal Services Department, stated the draft had not been submitted. He stated the department was still speaking with the vendor and the County Attorney's Office. He stated the draft response was forthcoming and a copy would be sent to the Commissioners. He noted the department's response time was supposed to be sixty (60) days from the time they received the initial draft from the vendor. Mr. Sola explained that upon receipt of the draft report, the staff began

conversations with the vendor regarding their concerns, and this time period was put on hold until a formal response was formulated. He noted that the due date lapsed last week yet the vendor had agreed not to formulate a final report until they received the formal letter of concerns from the department.

Commissioner Edmonson expressed her concern with this delay knowing there were disparities present within the County. In response to Commissioner Edmonson's comment regarding the delay, Mr. Sola stated the staff and the County Attorney's Office wanted to ensure the final report showed the findings of despair treatment, and both parties wanted to ensure production of a quality report to the Federal judge.

In response to Commissioner Edmonson's question regarding budgeting for the skilled workers needed to assist in alleviating the disparity, Mr. Sola stated that Gary Hartfield, Director, Small Business Development, was working on the development of an action plan for the next fiscal year and beyond for proper staffing resources to carry out the final programs. He stated that both departments were cognizant that business would have to be performed differently with small and minority-owned businesses.

In response to Commissioner Jordan's expression of concern for repeated delays in report submissions, Mr. Sola stated the department would submit the formal letter and attached comments within the week.

Commission Edmonson expressed her concern regarding a slightly higher millage rate totaling \$8 million allocated for libraries yet none of the libraries located in the urban core were open on Sundays. She stated she would like to see one of the five or six libraries located in her district and District 2 to be open on Sundays.

In response to Commissioner Edmonson's comments addressing the libraries, Ms. Gia Arbogast, Interim Director, Public Libraries, stated staff submitted a draft proposal and they were working on rescheduling to add Sunday hours as required.

In response to Commissioner Edmonson's concern regarding the number of police officers, investigative specialists, and staff in gang units being cut, Mr. J.D. Patterson, Jr., Director, Police Department, stated the process was ongoing and evolving with personnel cuts reduced from 228 to 110. He stated staff continued to assess putting as many personnel back on the streets while maintaining an efficient investigative capability. He explained that Investigative Services investigated all major crimes throughout the County such as homicides, robberies, and sexual battery, and weren't involved in background checks for vendors or new hires. He stated staff was looking at all of the support functions (sworn and non-sworn) first for cuts.

Ms. Moon clarified that the sworn and non-sworn support positions for the Miami-Dade Police Department (MDPD) were under a different bargaining unit than the police officers. She noted there was a net of 34 non-sworn positions that were being eliminated or created; the non-sworn positions were replacing sworn positions. She clarified that the trained background investigators that performed background checks for new hires would only be hired back after successful negotiations within their bargaining unit. She further clarified that the remaining personnel would need to perform the duties if the background investigators weren't brought back.

Commissioner Edmonson expressed her concern for hearing about budget cuts year after year causing the work to be left undone.

In response to Commissioner Edmonson's question regarding the enforcement of the Scrap Metal Ordinance, Mr. Patterson stated the department planned to follow the Commission's directives.

In response to Commissioner Edmonson's comment regarding the fireboats, Ms. Moon stated that the Mayor had spoken with representatives from the City of Miami and the City of Miami Beach regarding the potential collaboration to provide fireboat service throughout the County.

In response to Commissioner Edmonson's question regarding cutting the Boot Camp Program, Ms. Marydell Guevara, Director, Corrections and Rehabilitation Department, stated the present Senior Platoon would continue to go into Phase 3 in November 2014 and the present Junior Platoon would continue to go into Phase 3 in February 2015. She stated all of the present participants would continue through the program until completion; no new participants would be accepted into the program.

Commissioner Edmonson commented the cutbacks in the PROS Department had affected the grass maintenance causing the parks to be unusable. She stated funding had been reimbursed to people who leased the space due to complaints that the children couldn't play in the high grass. She believed that the parks should be properly maintained for public use or they should be fenced in and closed.

Commissioner Edmonson commented the CBO's and Mom and Pop Program should receive the 10% funding due to these businesses providing services that the County could not provide.

Commissioner Zapata stated a budget established priorities of which public safety was most important. He stated the Police Department budget was a delicate matter, and the County needed to be responsible for paying for protection and keeping it affordable. He and other Commissioners had expressed concern that the budget moved, changed, and shifted during the summer without the Commissioners' knowledge, thus making it harder for the Commissioners to communicate with their constituents regarding the County's priorities. He stressed that the budget building process would function more effectively if the Administration presented the budget and any modifications to the Commissioners, and the Commissioners in turn discussed and agreed or disagreed with the Administration's budget and modifications. He reiterated that the Administration should not make budget decisions and policy changes without consulting the Commissioners. He stated that he and Commissioner Bovo had discussed their 2-4-6 Plan Proposal (2% cut on salaries between \$100,000 and \$200,000, 4% cut on salaries between \$200,000 and \$300,000, and 6% cut on salaries over \$300,000, all under the Mayor's purview). According to the County's Auditor, almost \$3 million would be saved; and an additional \$1.2 million would be saved if similar cuts were made in other areas not under the Mayor's purview for a total of \$4.2 million savings.

Commissioner Zapata expressed his concern for the police protection in the Hammocks area which had the highest number of calls yet a low number of police officers; this was a common Police district shared by Commissioner Moss and him. He urged Mr. Patterson to review this situation and make his best judgment. He realized that Mr. Patterson had a challenging job in applying balance and fairness while also addressing priorities within the County.

Mr. Patterson stated he appreciated Commissioner Zapata's understanding.

In response to Commissioner Zapata's question regarding the priority of the Mayor for police body cameras, Ms. Moon stated the capital project to purchase the cameras was for \$1 million to be funded by police impact fees. She stated she wasn't sure about the operating fees. She noted Mr. Juan Perez, Deputy Director, Miami-Dade Police Department, stated the recurring operating fee of \$405,000 was for the next fiscal year not the current fiscal year; the Police Department notified the Administration to make the correction. Mr. Perez informed the Board that the Police Department planned on purchasing the software Evidence.com, an I-Cloud based video management system which had recurring operating fees of \$400,000 per year.

In response to Commissioner Zapata's question regarding consulting with the Information Technology Department (ITD) to piggyback some of the costs, Mr. Perez confirmed they had consulted with ITD and the IT Commander was also involved in the process. Without working with ITD, the Police Department would have to purchase their own servers and other technology devices dedicated to the video management system.

In response to Commissioner Zapata's concern for recurring fees of \$400,000 per year, Mr. Perez explained this fee included the vendor's extended warranty for any system upgrades; the vendor would replace the Police Department's current cameras with the more modern technology. He further explained that in the future, the Police Department envisioned using live streaming to view what the policemen were encountering in emergency situations. Mr. Perez stated the vendor was working on this technology and the Police Department would be in line to acquire these future upgrades.

In response to Commissioner Edmonson's and Commissioner Zapata's request for clarification on the total cost of the camera system, Mr. Perez stated the \$1 million covered the purchase of 500 cameras in the first year and the \$400,000 covered the maintenance of these 500 cameras. He stated an additional 500 cameras would be purchased in the second year to cover the rest of the patrolmen and he wasn't sure about the recurring operating costs.

Mr. Patterson stated the Police Department developed a long-range plan to keep up with technology.

Commissioner Zapata stated he wasn't convinced about the policy of using the body cameras, and requested more information from the Police Department and the union regarding how the system worked and its impact.

Mr. Perez noted the Police Department had been exploring the purchase and use of these cameras since February 2013, and they ran a pilot program.

Chairwoman Sosa stated she realized the Commissioners were discussing costs not included in this fiscal year yet the system and its associated risks / costs would need to be discussed at some point; the Commissioners had the option of delaying the purchase.

Commissioner Heyman stated that Commissioner Zapata was right on target. She pointed out the Public Safety and Animal Services Committee meeting scheduled for the upcoming week and confirmed the camera system was a discussion item.

Commissioner Jordan commended the Miami-Dade County Police Department for being very innovative and ahead of the game in terms of using this kind of system. She noted that other police departments around the country had moved on this initiative as well. She believed that any measures taken to make the police officers more proficient at protecting citizens was welcomed.

In response to Commissioner Zapata's question regarding dash-mounted cameras, Mr. Patterson stated the Police Department didn't have any cameras.

In response to Commissioner Zapata's question regarding funding thresholds for CBO's, Ms. Moon agreed that it was time consuming to monitor grants to CBO's regardless of the amount. She noted that some of the grant allocations had been made over ten years ago and the Administration had reduced the funding over time. She stated the Administration would make a recommendation for using thresholds to CBO's moving forward. Commissioner Zapata stated that helping CBO's leverage their funds to provide services was a good use of the County's money.

Commissioner Zapata stated he agreed with Healthcare Plan Redesign.

Commissioner Zapata expressed his concern that one of the positions considered for elimination was Mr. Robert Cruz, Chief Economist, Regulatory and Economic Resources Department. Commissioner Zapata stated he requested economic advice from Mr. Cruz many times, and he believed his position needed to be protected to assist the Commissioners with economic data analysis and planning.

Commissioner Zapata stated that while he was on the Finance Committee he noticed that all of the departments made many purchases based on their own discretion. He made a recommendation for each department to spend 1% less to realize further savings.

In response to Commissioner Zapata's question regarding what was driving up the costs for the Transit Department shown in the Multi-Year Capital Plan in Volume 1 Page # 26 of the budget proposal, Ms. Moon explained there was a significant change in the Administration's budget system to show increased transparency. In some cases, the system showed some revenues coming in as reduction to expense, thus reducing appropriation authority instead of as revenues coming in to match expense. She stated that comparing FY 2013-14 to FY 2014-15 in the case of the Transit Department's maintenance grants, the old system showed reductions to operating expense while the new system showed grant revenues and didn't artificially reduce operating expense. Mr. Robert Lara, Miami-Dade Transit, stated the one significant increase in operating expenses was tied to labor.

In response to Commissioner Zapata's question regarding expenses for Special Transportation Service (STS), Mr. Lara stated the Transit Department had projected the same level of service and costs for FY2014-15 as was shown for FY2013-14. Ms. Moon clarified that the PowerPoint presentation developed after the budget book came out showed a reduced projected number of trips which brought the cost curve down in future years.

In response to Commissioner Zapata's request for clarification regarding the reduced carry-over, Ms. Moon stated the County had lost over \$20 million in Value Adjustment Board (VAB) and the Administration had informed the Commissioners on a monthly basis regarding reductions in VAB and reductions in expenditures throughout the year. She further explained that the Administration knew how much was lost in FY 2013-14 and they anticipated how much would be lost in FY 2014-15. She stated \$40 million was lost between the two fiscal years so the Administration immediately reduced expenditures by \$40 million. Ms. Moon stated recent trends were better so the Administration decided to place \$5 million in one-time revenue as carry-over to buy back some of the police officer positions and more. She further explained that this one-time revenue would be used to support one-time allocations instead of using recurring revenue.

Commissioner Moss expressed concern regarding the Commissioners not being notified when things changed, and then reading about these issues in the newspaper or receiving calls from the media, particularly on items which fell under the jurisdiction of the various committees.

Commissioner Moss also expressed concern for budget cuts to CBO's, Mom and Pop businesses, and grass maintenance at parks and swales.

In response to Commissioner Moss' question regarding union concessions savings and job losses, Ms. Moon stated the Mayor was committed to ensure that savings from a union's concessions would benefit the members of the particular union and to the greatest extent save jobs. Ms. Moon reiterated that some positions would be eliminated regardless due to better more efficient ways of providing the same level of service. Ms. Moon stated the Administration was working on listing the positions that would not be restored under any circumstance. She stated this information would be shared with the Commissioners and the unions as well.

In response to Commissioner Moss' question regarding loss of positions after September 30, 2014 if no concession agreements were reached, Ms. Moon reiterated that the budget was balanced with a little over 400 positions being eliminated including 110 sworn police officer positions. She stressed there were no funds available to pay for these positions after September 30, 2014 if no concession agreements were reached. She stated the employees would be properly notified by letter before October 1, 2014, and the balanced budget included termination payouts to these employees.

In response to Commissioner Moss' question regarding restoring positions if concession agreements were reached after September 30, 2014, Ms. Moon stated that all of the unions had recall provisions; the most recent employees would be recalled when positions became available.

Commissioner Moss requested a list / matrix including the CDT and all tourist groups related funding commitments the County had made for the future including the cultural facilities and Marlin Stadium. Commissioner Moss stated he agreed with Commissioner Jordan to convert some of the unusual pay to pay adjustments for employees.

In response to Commissioner Moss' question regarding the \$18 million deferral from Miami Beach and what Miami Beach would receive in return, Ms. Moon explained the County's agreement with Miami Beach relative to the South Pointe area was for the County to make payments to them based on tax increment growth. In return, South Pointe agreed to use this funding for projects within their area. She further explained that the Community Revitalization Area (CRA) sunseted, and the Administration at that time renegotiated an interlocal agreement between the two cities. Ms. Moon stated that part of the agreement moving forward called for funding of projects to address sea level rise, infrastructure, and other City of Miami Beach issues related to the Convention Center. She stressed that each of the separate items discussed today (8/25) were being prepared by the Administration to go through a review and approval process by the Miami Beach CRA, the Miami Beach Commission, and the County's Board of Commissioners. Ms. Moon pointed out that in present negotiations, a portion of the CRA increment during the extension period would come back to the County once certain expenses were covered; this was not part of the original request to extend the CRA. She also pointed out that CRA funding would be used to help support ongoing renovation and operating costs for the Convention Center; this was also not part of the original request. She noted that the original request was for additional CDT funding to be allocated to the Convention Center. Ms. Moon noted that the County benefited by approximately \$300 million when comparing the present request to the original request.

Commissioner Moss requested that all the information regarding this agreement be shared with the Commissioners to keep them in the loop.

Mr. Marquez stated there would be a position on the CRA Board for a County Commissioner to have input going forward regarding changes to this interlocal agreement.

In response to Commissioner Moss' question regarding other similar interlocal agreements, Ms. Moon stated every one of the agreements the County had with cities with special needs were unique and unusual.

Commissioner Moss requested a list of these agreements with different cities so that the Commissioners would have a better understanding. Ms. Moon stated the Administration would try to put something together for the Commissioners.

Commissioner Moss reiterated his concern regarding possible job losses and hoped agreements could be made to minimize impact on the County employees. He stated he looked forward to times ahead when the Commissioners and the Administration could discuss positive budget growth. Mr. Marquez stated the Administration shared his sentiments wholeheartedly.

Commissioner Barreiro stated he understood the need for both the County and Miami Beach to benefit through the CRA and the payment restructuring. He stated he envisioned funding a Mass Transit Connection to and from the Miami Beach area along with funding the Convention Center as part of the negotiations going forward. He expressed his concern with renegotiations creating a possible hole in funding to Miami Beach in FY2017-18.

Ms. Moon stated the Administration put the payment structure into their five-year forecast that was included in the proposed budget; the balanced budget included the payments that matched the County's anticipated growth in revenue from ad valorem taxes.

Commissioner Barreiro expressed his concern for growth in ad valorem taxes. He believed the investments in infrastructure and cultural programming kept South Florida going, and South Florida had seen a rise in foreign investment with high-rise condominiums that other areas hadn't experienced.

Commissioner Barreiro commented that he would support maintaining Mr. Cruz, Chief Economist's position and he believed this position should validate the numbers when the Commissioners decided to invest in any economic development in certain programs or areas. He recommended this position be under the County Auditor's purview instead of the Administration's purview, to give a more unbiased opinion.

Chairwoman Sosa expressed her frustration regarding the Commissioners not being a part of the County's decision-making process, and she recommended the Administration find a better way of relaying the information to the Commissioners instead of through the media.

Chairwoman Sosa noted she sent a memorandum to the Mayor dated July 9, 2014 regarding the employees' health insurance coverage options and finding a faster bidding process to save administrative costs. She believed the County had used the same company for too long and the administrative costs were expensive. She stated she never received a response from the Administration, and still expected a response and a copy be sent to all of the Commissioners. Chairwoman Sosa stated with regards to health insurance, things were wonderful when a person was healthy yet insurance costs were expensive when a person became unhealthy. She stated it appeared that the Administration proposed a third option for employees to accept for cost savings without highlighting the skyrocketing costs for the present HMO and POS plans. She believed there were alternative cost saving measures to be discussed such as restoration of certain snapbacks that would have lesser impacts on the individual employee rather than what the Administration proposed. Chairwoman Sosa stressed that the holiday furloughs where employees were not paid for holidays were unfair. She stated the County needed the police officers, firemen, and rescue workers who provided public safety, the backbone of the community. She stated that municipalities incorporated for this reason to ensure public safety within their city. Chairwoman Sosa also questioned who would be responsible for firing the employees, the unions or the County.

In response to Chairwoman Sosa's question regarding the \$2 million coming from the Heat basketball team to pay for the grass maintenance in the parks, Ms. Moon stated the PROS Department received the money and it was included in the budgetary plans for the next two years. Chairwoman Sosa requested a response from the Administration verifying this money was used to improve the grass maintenance.

Chairwoman Sosa encouraged the Mayor and the Administration to negotiate with the unions to keep the 110 police officers for this County. She believed the remaining 290 employees deserved the same respect since all were part of the Miami-Dade County family.

Chairwoman Sosa requested a list of libraries to be open on Sundays and every district that would benefit from these extended hours.

In response to Chairwoman Sosa's question regarding the Administration allocating \$10 million for a Special Election if needed, Ms. Moon stated the Administration didn't plan for a Special Election. Chairwoman Sosa stressed if there was a movement in the community that generated a Special Election then the Administration would have to allocate \$10 million from somewhere.

Chairwoman Sosa commended the Mayor for keeping the Midwest Station museum open.

Chairwoman Sosa recommended consideration of giving Golden Passports to everyone regardless of income to help the Special Transportation Services (STS) program.

Chairwoman Sosa reiterated her recommendation that the Mayor, the Administration, and the Commissioners improve communications and the budgeting process to alleviate the negative impact on the County employees and the taxpayers. She also reiterated that if other municipalities were able to cut costs within their healthcare administration then the County should be able to do the same. She stressed she would not support a proposal that pressured employees to select another healthcare plan option for saving money while the costs for the present plan options appeared excessively higher. She believed that all employees needed choices in healthcare plans.

Commissioner Heyman expressed her concern regarding the discontinuance of the Boot Camp Program after the present classes completed the program. She stated that the Mayor made a statement months ago that he would reinstate the program if money was available; this program was the only one that successfully rehabilitated people in the County's Department of Corrections (DOC). She stated the County was implementing programs in September 2014 such as an automated Arrest Form (A-Form), E-Search Warrants, new bracelets for under 7500 with Judge Souto for release of people from jail, new bond schedule, and probation.

In response to Commissioner Heyman's question regarding reinstating the Boot Camp Program starting October 1, 2014 as long as Deputy Mayor Russell Benford could calculate real money available for the Administration, Ms. Moon stated the Administration would put programs / services back in place as long as additional revenue was available.

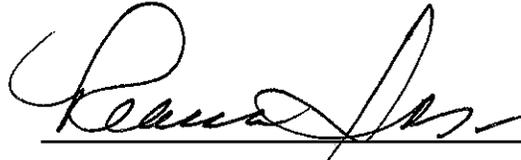
Chairwoman Sosa stated she shared the same sentiment as her colleagues in regards to the CBO's and the Mom and Pop Program; these programs translated into services to the community that the County was unable to provide due to soaring costs.

In response to Chairwoman Sosa's request for clarification on the restructuring of funds allocation to Miami Beach, Ms. Moon reiterated the County's \$85.1 million Miami Beach South Pointe agreement remained the same; the payments were distributed differently.

Chairwoman Sosa reiterated the request for the Administration to get back with the Commissioners regarding the healthcare plan options, and she stressed she would not support any lay-offs.

ADJOURNMENT

Hearing no further discussion by the Commissioners, the Committee of the Whole meeting adjourned at 12:17 p.m.



Chairwoman Rebeca Sosa

ATTEST: HARVEY RUVIN, Clerk

By: 
Christopher Agrippa, Deputy Clerk



**Board of County Commissioners
Committee of the Whole First Budget Hearing
August 25, 2014**

Prepared by: Cindy L. Allen

EXHIBITS LIST

NO.	DATE	ITEM #	DESCRIPTION
1	8/25/2014		Copy of FY 2014-15 Proposed Budget Presentation by Jennifer Moon, OMB, Budget Director
2	8/25/2014		Copy of OCA Report for FY 2014-15 Proposed Budget by Charles Anderson, OCA, Commission Auditor
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Committee of the Whole

August 25, 2014



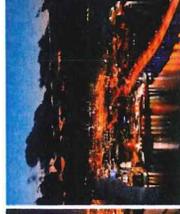
FY 2014-15 Proposed Budget

- Assumes all snapbacks are returned to bargaining unit employees
- Assumes current healthcare plan costs are funded
- Negotiations with collective bargaining units and further budget analyses continue



How the Proposed Budget was Balanced

- ***New Revenues*** - additional ad valorem revenue: \$20.5 million; improved projections for non-ad valorem revenues: \$15.3 million; new and increased fees and charges: \$8.6 million
- ***Organizational Transformation*** - \$56 million across the County, \$12 million General Fund

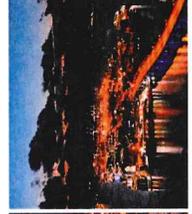
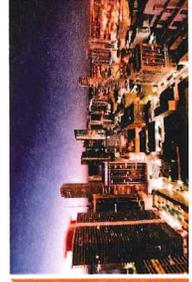


How the Proposed Budget was Balanced

- *Renegotiation* of interlocal agreements with Miami Beach - \$18 million

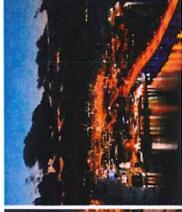
Estimated Payments to Miami Beach for South Pointe projects		
<i>Fiscal Year</i>	<i>Current</i>	<i>Renegotiated</i>
FY 2014-15	\$ (18,000,000)	\$ -
FY 2015-16	(18,500,000)	(4,625,000)
FY 2016-17	(9,000,000)	(9,000,000)
FY 2017-18	(9,400,000)	(16,150,000)
FY 2018-19	(9,700,000)	(16,575,000)
FY 2019-20	(10,100,000)	(10,100,000)
FY 2020-21	(10,400,000)	(19,400,000)
FY 2021-22	\$ -	\$ (9,250,000)
TOTAL	\$ (85,100,000)	\$ (85,100,000)

- *Remaining gap:* \$64 million



FY 2014-15 Adjustments for first hearing

- STS fare increase eliminated
- West Course of Golf Club of Miami will remain open
- Recommendations for additional ad valorem revenue for Library District
- WASD reorganization – consolidations will reduce cost for all departments, improve response for WASD customers



FY 2014-15 Adjustments for first hearing

- Restore 118 Police Officers
 - Public Safety Reserve
 - VAB Reserve
 - Funding allocated to PAMM redirected to eligible general fund supported activities
 - Savings from healthcare plan redesign for employees under the Mayor’s purview



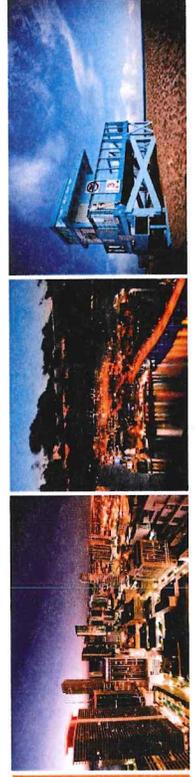
Healthcare Plan Redesign

- Reduces County's cost of healthcare by 15%
- Select Network choice allows for an average 20% reduction in dependent premiums
- Select Network includes 70% of current physicians, 24 hospitals in the tri-county area
- HMO and POS options will still be available



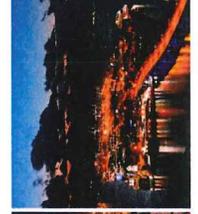
Healthcare Plan Redesign - Copays

Plan Element	Current High HMO & POS	Proposed Design Changes for HMO & POS	NEW Select Option
Inpatient Hospital Copay per Admit*	\$0	\$200	\$0
Emergency Room Copay	\$25/\$50	\$100	\$50
Urgent Care Copay	\$25/\$50	\$25/\$50	\$25
Outpatient Hospital Copay*	\$0	\$100	\$0
Freestanding Diagnostic Center Copay	\$0	\$0	\$0
Ambulatory Surgical Center Copay	\$0	\$0	\$0
Physician Copays	\$15/\$30	\$15/\$30	\$15/\$30



Healthcare Plan Redesign - Pharmacy

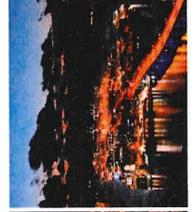
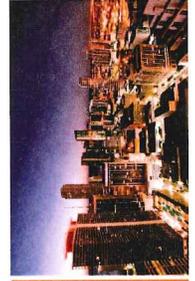
Plan Element	Current High HMO & POS	Proposed Design Changes for HMO & POS	NEW Select Option
Retail Pharmacy Copays	\$15/\$25/\$35	\$15/ \$40 / \$55	\$15/\$25/\$35
	(Generic/Pref Brand/Non-Pref Brand)		
Mail Order Pharmacy Copays	\$30/\$50/\$70	\$30/ \$80 / \$110	\$30/\$50/\$70
	(Generic/Pref Brand/Non-Pref Brand)		
Specialty Pharmacy Copay (HMO)	\$15/\$25/\$35	\$100	\$20/\$25/\$35
Specialty Pharmacy Copay (POS)	\$10/\$16.66/\$23.33		\$10/\$16.66/\$23.33
Out of Pocket Maximum	\$1,500	\$3,000	\$2,500
	(2x for family)		



Healthcare Plan Redesign - Premiums

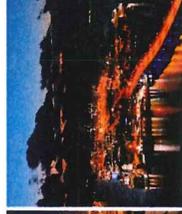
CURRENT PLANS:		CURRENT			PLAN REDESIGN		
Plan	Tier	Biweekly Premium	Annual Premium	Premium	Biweekly Difference	Annual Difference	
High HMO	Employee Only	\$0.00	\$0.00	\$75.00	\$75.00	\$1,950.00	
	Employee + Spouse	\$208.35	\$5,417.10	\$208.35	\$0.00	\$0.00	
	Employee + Child(ren)	\$180.17	\$4,684.42	\$180.17	\$0.00	\$0.00	
	Family	\$287.77	\$7,482.02	\$287.77	\$0.00	\$0.00	
POS	Employee Only	\$14.90	\$387.40	\$100.00	\$85.10	\$2,212.60	
	Employee + Spouse	\$344.54	\$8,958.04	\$344.54	\$0.00	\$0.00	
	Employee + Child(ren)	\$285.86	\$7,432.36	\$285.86	\$0.00	\$0.00	
	Family	\$595.59	\$15,485.34	\$595.59	\$0.00	\$0.00	
Low HMO	Employee Only	\$0.00	\$0.00				
	Employee + Spouse	\$196.42	\$5,106.92				
	Employee + Child(ren)	\$169.83	\$4,415.58				
	Family	\$271.36	\$7,055.36				
NEW OPTION:							
Select Network	Employee Only	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	*Employee + Spouse	\$165.99	\$4,315.74	\$166.00	-\$42.36	-\$1,101.36	
	*Employee + Child(ren)	\$140.93	\$3,664.18	\$141.00	-\$39.24	-\$1,020.24	
	*Family	\$236.11	\$6,138.86	\$236.00	-\$51.66	-\$1,343.16	

ELIMINATE



With Healthcare Plan Redesign

- Restore the remaining 110 sworn police positions
- Increase mowing and road side maintenance cycles and reinstate five NEAT Teams
- Reinstate 311 Operating Hours to Monday – Friday 7 am to 7 pm, Saturdays 8 am to 5 pm, and maintain three outreach offices open
- Other Services



FY 2014-15 Budget Development

Process

- Budgets Submitted to OMB: **February 28** ✓
- Budget Development Activities: **March - June** ✓
 - Revenue Estimating Conference, Finance Committee meetings
- Final Preliminary Tax Roll: **July 1** ✓
- Proposed Budget Submission: **July 8** ✓
- BCC Public Hearing, Approval of TRIM Rates: **July 15** ✓
- Town Hall Meetings: **August** ←
- Public Budget Hearings: **Sept 4 and Sept 18**
 - Committee of the Whole Meetings: **Aug 27** and Sept 11
- New Fiscal Year begins: **October 1**





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

MEMORANDUM

TO: Honorable Rebeca Sosa, Chairwoman
and Members, Board of County Commissioners

FROM: Charles Anderson
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson".

DATE: August 22, 2014

SUBJECT: First Committee of the Whole Workshop

To assist the Board of County Commissioners (BCC) at the upcoming budget hearings, the Office of the Commission Auditor (OCA) has prepared this detailed report with preliminary observations and information for the Miami-Dade County FY2014-15 Proposed Budget.

The report is divided into four (4) categories as follows:

- I. General Fund Revenues
- II. Emergency Contingency Reserve
- III. Current Wage Distribution by Bargaining Unit
- IV. Reference Tables and Charts

Special thanks to OMB for the information provided and their assistance in this matter. Should you require additional information, feel free to contact me at (305) 375-2524.

c: Honorable Carlos Gimenez, Mayor
R.A. Cuevas, County Attorney
Edward Marquez, Deputy Mayor
Mary Cagle, Inspector General
Jennifer Moon, Director, Office of Management & Budget
Christopher Agrippa, Division Chief, Clerk of the Board

OFFICE OF THE COMMISSION AUDITOR

Committee of the Whole – August 25, 2014

Miami-Dade Board of County Commissioners

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

TABLE OF CONTENTS

OFFICE OF THE COMMISSION AUDITOR (OCA)
PRELIMINARY OBSERVATIONS AND INFORMATION FOR THE FY 2014-15 PROPOSED BUDGET
COMMITTEE OF THE WHOLE MEETING AUGUST 25, 2014

	Page
I. GENERAL FUND REVENUES	1-5
A. General Fund Revenue Sources worksheet– <i>Attachment 1</i>	
B. General Fund Cash Carryover worksheet - <i>Attachment 2</i>	
C. Administrative Reimbursements worksheet – <i>Attachment 3</i>	
II. EMERGENCY CONTINGENCY RESERVE	6-7
A. Emergency Contingency Reserve Fund history – <i>Attachment 4</i>	
III. CURRENT WAGE DISTRIBUTION BY BARGAINING UNIT	8-10
A. July 10, 2013 payroll in selected ranges worksheet – <i>Attachment 5</i>	
B. July 10, 2013 bargaining unit employees by Department – <i>Attachment 6</i>	
IV. REFERENCE TABLES AND CHARTS	11-18
A. Sources and Uses of Funds – <i>Attachment 7</i>	
B. Personal Income Per Capita versus General Fund Expenditures Per Capita – <i>Attachment 8</i>	
C. Countywide Population and Countywide General Fund Expenditures per Capita – <i>Attachment 9</i>	
D. Property Taxes as a Percentage of Operating Expenditures – <i>Attachment 10</i>	
E. Personnel Counts and Expenditures – <i>Attachment 11</i>	
F. Net Assessed Property Values & General Obligation Bond Governmental Activities Debt Per Capita – <i>Attachment 12</i>	
G. Miami-Dade County Non-Agricultural Major Employers - <i>Attachment 13</i>	

I. FY 2014-15 GENERAL FUND REVENUES

General Fund Revenues

The Office of the Commission Auditor (OCA) along with the Finance Department and the Office of Management and Budget (OMB), held a Revenue Estimating Conference during FY2013-14 (May 7, 2014). In this conference, various estimates were discussed and adjusted accordingly. OCA has prepared a historical General Fund Revenue Summary from FY2011-12 through Proposed FY2014-15 with a comparison between the FY2013-14 Adopted Budget and the FY2014-15 Proposed Budget (Attachment 1). Overall, the General Fund will be \$2.914 million or 0.2% more in FY2014-15 than in the FY2013-14 adopted, indicating an increase in this particular revenue stream.

General Fund revenue is allocated to designated departments and to non-departmental expenditures. In the FY2014-15 Proposed Budget, the departments are allocated \$1.447 billion and non-departmental expenditures are allocated \$134.698 million. Non-departmental expenditures are funded by General Fund revenue sources, such as: property tax, administrative reimbursements, State of Florida sales tax, fuel taxes, County revenue sharing, municipal revenue sharing, and cash carryover.

The proposed non-departmental expenditures of \$134.698 million are for expenses not allocated within a given department's budget and reserves. Reserves within non-departmental expenditures include, but are not limited to: contingency reserve \$5 million; tax equalization reserve \$4.92 million; and wage adjustment, Florida Retirement System (FRS), separation, and energy reserve \$6.840 million. Additionally, non-departmental expenditures allocation includes \$2.205 million for Save Our Seniors Homeowners relief fund.

Cash Carryover

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

Administrative Reimbursement

Administrative reimbursement is an additional source of revenue to the General Fund. The reimbursement is calculated by determining the percent of the entire General Fund represented by the internal support functions that serve the County as a whole. Proprietary departments such as Aviation, Water and Sewer, Public Works and Waste Management, etc., pay this reimbursement for the use of centralized services. For example, the Finance Department may provide bond administration services or the Internal Services Department may provide procurement services to the proprietary departments. If the proprietary departments were authorities, the centralized services would either be contracted out or additional staff could be hired to perform the functions. Consequently, the County assesses a fee to execute these types of services.

The administrative reimbursement fee is 3.45% (volume 1, page 66, FY2014-15 Proposed Budget). The administrative reimbursement amount charged to the proprietary departments totals \$55.004 million, as stated in the proposed budget. A spreadsheet detailing prior year's reimbursement and the proposed fee for each County Department is provided for your review (Attachment 3).

Historically, the administrative reimbursement rate in FY2011-12, FY 2012-13 and FY2013-14 was 2.35%, 2.42% and 3.3% respectively.

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

REVENUE SOURCES	Adopted Budget 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Proposed Budget 2014-15	\$\$\$ Variance b/w Adopted FY13-14 and Proposed 2014-15	%% Variance b/w Adopted FY13-14 and Proposed 2014-15
TAXES						
General Property Tax Roll	957,913	951,570	982,347	1,040,491	58,144	5.6%
Utility Tax	71,605	77,970	73,328	78,384	5,056	6.5%
Communications Services Tax	41,760	39,117	39,860	39,730	-130	-0.3%
Franchise Fees (FPL)	35,352	38,755	35,455	27,900	-7,555	-27.1%
Local Option Gas Tax (Local Option Six Cents)	39,944	40,832	39,572	39,461	-111	-0.3%
Ninth Cent Gas Tax (Local Option)	10,230	10,432	10,075	10,071	-4	0.0%
Sub-Total	1,156,804	1,158,676	1,180,637	1,236,037	55,400	4.5%
BUSINESS TAXES	6,500	6,500	6,400	6,400	0	0.0%
INTERGOVERNMENTAL REVENUES						
Local Gov't Half-Cent Sales Tax (State Sales)	120,458	102,265	140,395	140,042	-353	-0.3%
State Revenue Sharing	77,253	70,038	80,237	84,123	3,886	4.6%
Gasoline and Motor Fuels Tax	11,946	11,603	11,467	11,488	21	0.2%
Alcoholic Beverage License	946	946	1030	1016	-14	-1.4%
Secondary Roads	500	500	500	500	0	0.0%
Race Track Revenue	500	500	500	500	0	0.0%
State Insurance Agent License Fees	464	464	464	464	0	0.0%
Sub-Total	212,067	186,316	234,593	238,133	3,540	1.5%
CHARGES FOR SERVICES						
Sheriff and Police Fees	4,339	4,667	4,464	9,239	4,775	51.7%
Other	500	500	500	500	0	0.0%
Sub-Total	4,839	5,167	4,964	9,739	4,775	49.0%
INTEREST INCOME	3088	1457	1264	1246	-18	-1.4%
OTHER						
Administrative Reimbursement	42,713	54,986	48,191	55,004	6,813	12.4%
Miscellaneous	5,898	7,622	6,203	5,996	-207	-3.5%
Sub-Total	48,611	62,608	54,394	61,000	6,606	10.8%
TRANSFERS						
Water Utility Transfer	25,000	0	0	0	0	0.0%
User Access Program Revenues	0	3,500	1,500	1,214	-286	-23.6%
Sub-Total	25,000	3,500	1,500	1,214	-286	-23.6%
CASH CARRYOVER	111,290	82,089	95,463	28,360	-67,103	-236.6%
TOTAL	1,568,199	1,506,313	1,579,215	1,582,129	2,914	0.2%

Source: Adopted/Proposed Budget Books

**ATTACHMENT 2
GENERAL FUND CASH CARRYOVER**

(Dollars in thousands)	FY 2013-14
GF Budgeted Carryover (October 1, 2013)	95,463
Actual Carryover from FY2012-13	74,376
Carryover Shortfall	<u>(21,087)</u>
<u>Uses of Unallocated Carryover</u>	
BCC Carryover	<u>2,814</u>
Total FY2013-14 Carryover Shortfall	(18,273)

**GENERAL FUND REVENUES
ADMINISTRATIVE REIMBURSEMENT**

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

II. EMERGENCY CONTINGENCY RESERVE

The FY2014-15 Proposed Budget Countywide Emergency Contingency Reserve is \$43.067 million, and is expected to grow by earned interest through the end of FY 2014-15. According to the FY2014-15 Proposed Budget (Volume 1, pg. 71), the Countywide Emergency Contingency Reserve is 4.18% of the General Fund operating expenditures (net of operating reserves).

The Governing for Results Ordinance (Ord. No. 05-136), adopted by the Board of County Commissioners in July 2005, and subsequently amended by Ord. No. 12-46 on July 3, 2012, provides that funding in the Countywide Emergency Contingency Reserve shall continue to accumulate in the fund until the size of the reserve is equivalent to 7% of the total Countywide General Fund budget. The Countywide Emergency Contingency Reserve historical fund summary (Attachment 4) illustrates the fluctuations of this fund over the past five fiscal years. This analysis shows that in FY2009-10, \$58.5 million was transferred out of this reserve which required contributions from various departments. The County's five-year plan (Volume 1, page 74) includes the appropriate allocations to bring the Countywide Emergency Contingency Reserve back to the FY2008-09 levels by FY2016-17.

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

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

TRANSFER OUT

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

Total	33,771	0	33,771	53,090	0	53,090	51,892	0	51,892
--------------	---------------	----------	---------------	---------------	----------	---------------	---------------	----------	---------------

	Actual FY09/10			Actual FY10/11			Actual FY11/12		
	Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total
FUND BALANCE	32,074	0	32,074	51,685	0	51,685	51,810	0	51,810

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

REVENUE									
Carryover	51,892	0	51,892	42,992	0	42,992	43,067	0	43,067
Transfer from Countywide General Fund	0	0	0	0	0	0	0	0	0
Transfer from Various Departments	0	0	0	0	0	0	0	0	0
Interest Earnings	500	0	500	0	0	0	0	0	0
Subtotal	52,392	0	52,392	42,992	0	42,992	43,067	0	43,067

TRANSFER OUT

To support capital projects in the Capital Outlay Reserve	0	0	0	0	0	0	0	0	0
To offset the liquidation of the receivable booked in anticipation of mitigation payments now terminated	0	0	0	0	0	0	0	0	0
Countywide Millage Flat Rate	0	0	0	0	0	0	0	0	0
To Transit - Maintenance of Effort	0	0	0	0	0	0	0	0	0
Subtotal	0								

Total	52,392	0	52,392	42,992	0	42,992	43,067	0	43,067
--------------	---------------	----------	---------------	---------------	----------	---------------	---------------	----------	---------------

	Actual FY12/13			Projected FY13/14			Proposed FY14/15		
	Countywide	UMSA	Total	Countywide	UMSA	Total	Countywide	UMSA	Total
FUND BALANCE	42,921	0	42,921	42,992	0	42,992	43,067	0	43,067

(*)

(*)

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

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

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

The attached analysis is intended to give a snapshot of the wage distribution according to the payroll records of August 3, 2014 from the Employee Data Warehouse. It does not represent the employee count from the Proposed Budget, which includes 24,963 budgeted full time positions; however, this analysis uses a current year payroll of 23,618 active, full-time employees and does not reflect any insurance or mandated retirement contributions that are deducted as a percentage against employees' base salaries. While a current year payroll may not reflect the specific allocation of employees in the Proposed Budget, it captures a fair estimate of the distribution of wages. Also included (Attachment 6) is a matrix of the 23,618 employees by department and bargaining unit, and a comparison to the proposed budget by department.

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

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

Source: Employee Data Warehouse, August 3, 2014

IV. REFERENCE TABLES AND CHARTS

Tables and charts included in Attachment 7 through 13 are provided as reference material for upcoming discussions on the FY2014-15 Proposed Budget. The charts are intended to depict the changes in size of government over time and do not consider new services, mandates or responsibilities of the County. Also, per capita expenditures, rather than total expenditures, are used to control for changes in population during the analysis period.

- Sources and Uses of Funds (*Attachment 7*) – compares the sources and uses of funds, showing the dollar and percentage change from FY2013-14 to the FY2014-15 Proposed Budget.
- Personal Income Per Capita and General Fund Expenditures Per Capita (*Attachment 8*) – charts ten (10) years of General Fund expenditures per capita compared to Miami-Dade County personal income per capita.
- Countywide (*CW*) Population and Countywide General Fund Expenditures per Capita (*Attachment 9*) – charts ten (10) years of CW operating expenditures. It compares actual CW expenditures against the CW base year (FY2005-06) expenditures adjusted for inflation.
- Property Taxes as a percentage of Operating Expenditures (*Attachment 10*) – charts ten (10) years of property taxes and operating expenditures. It tracks property taxes as a total and as a percentage of operating expenditures.
- Personnel Counts and Expenditures (*Attachment 11*) – charts ten (10) years of full-time position counts, as well as, ten (10) years personnel costs. It compares actual personnel costs against the personnel base year (FY2005-06) expenditures adjusted for inflation.
- Net Assessed Property Values and General Obligation Bond Governmental Activities Debt Per Capita (*Attachment 12*) – charts the growth in bonded general obligation debt per capita from 2004 to 2013 along with the growth in net assessed property values for the same period.
- Miami-Dade County Non-Agricultural Major Employers (*Attachment 13*) – charts the change in employment over ten (10) years within the major non-agricultural employment categories.

Attachment 7

Sources and Uses of Funds (excludes interagency transfers)

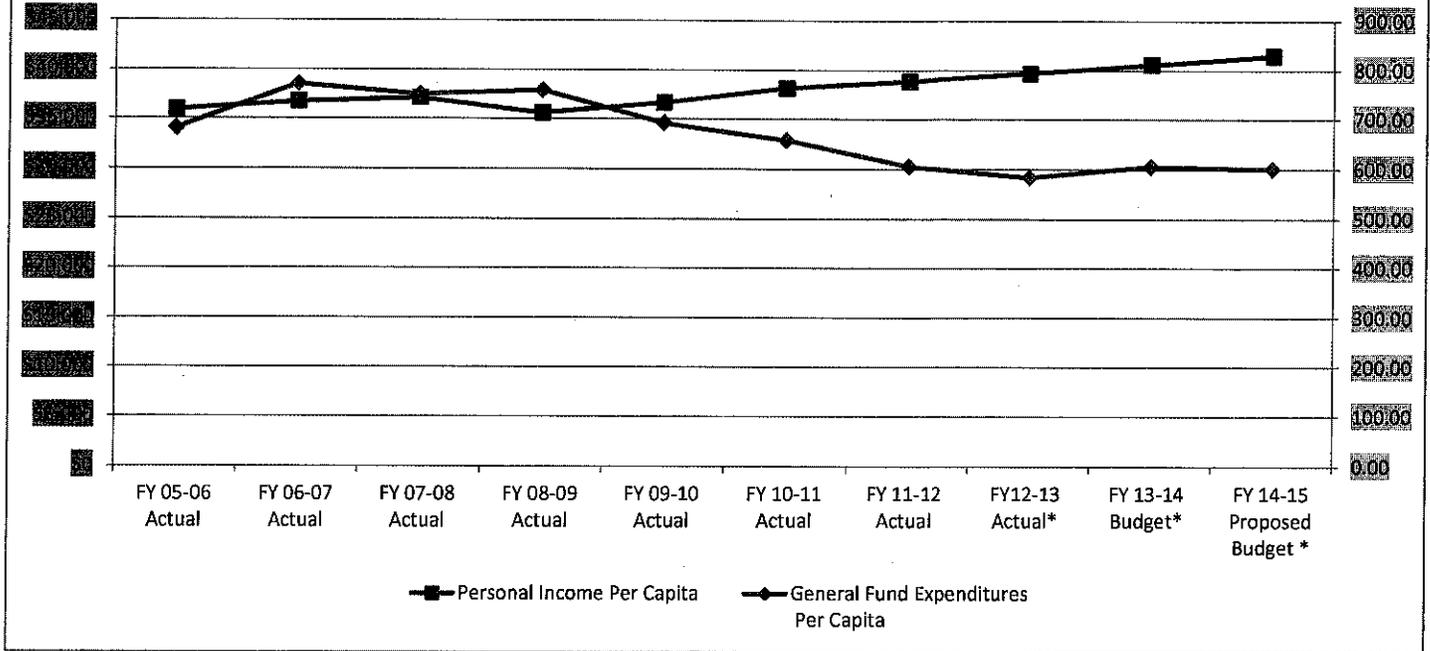
(in 000's)

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

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

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

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

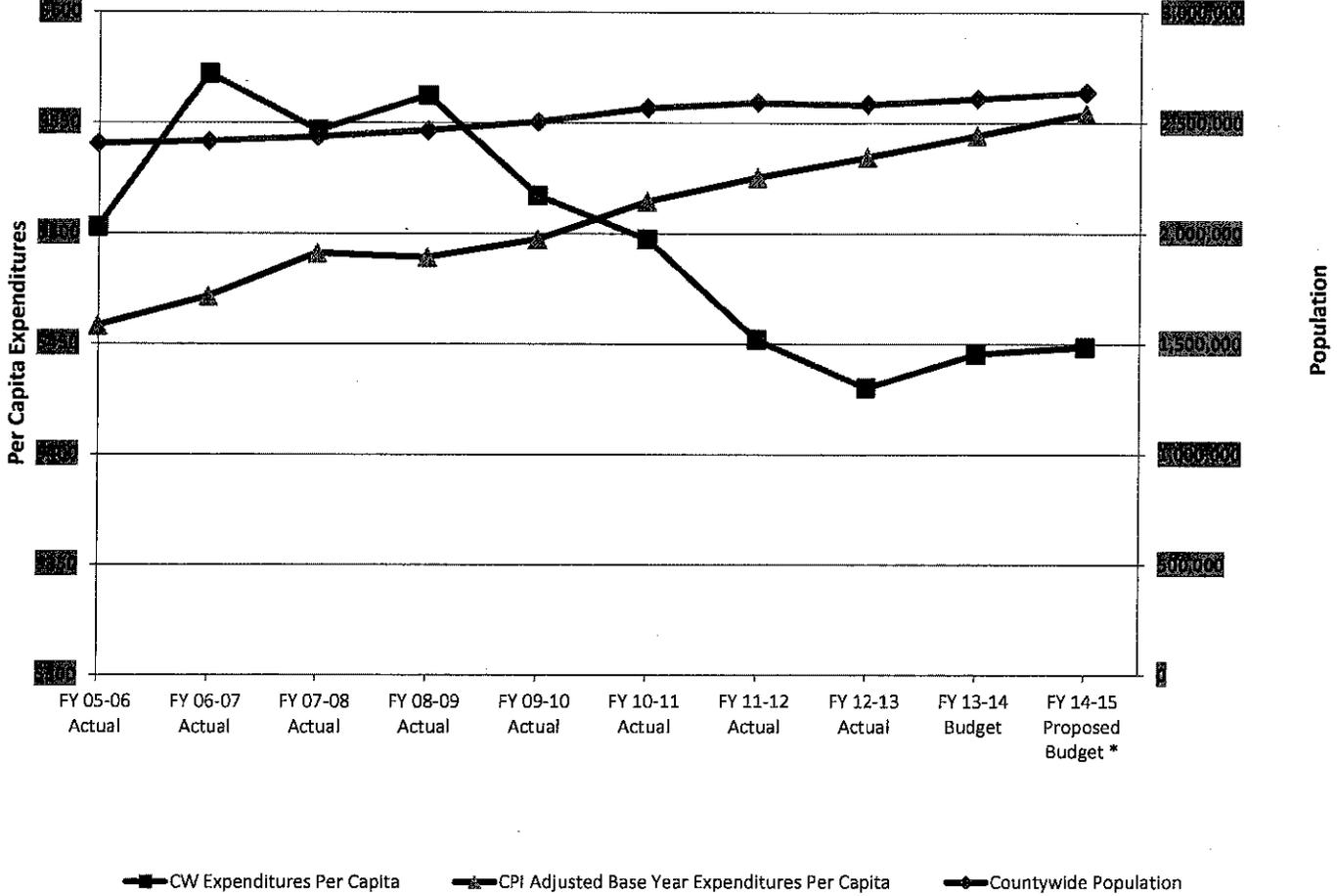


Sources: U.S. Department of Commerce, Bureau of Economic Analysis Data. CW Expenditures: Budget Books (FY 2005-06 through FY 2014-15), Operating Expenditures by Revenue Source

Fiscal Year	General Fund Expenditures Per Capita	Personal Income Per Capita	General Fund Expenditures	County Population
FY 05-06 Actual	680.13	\$35,903	\$1,636,337,000	2,405,911
FY 06-07 Actual	770.91	\$36,714	\$1,862,184,000	2,415,576
FY 07-08 Actual	749.43	\$37,092	\$1,825,649,000	2,436,062
FY 08-09 Actual	757.76	\$35,583	\$1,867,084,000	2,463,943
FY 09-10 Actual	691.63	\$36,654	\$1,732,258,000	2,504,614
FY 10-11 Actual	658.22	\$38,128	\$1,688,625,000	2,565,440
FY 11-12 Actual	605.24	\$38,860	\$1,568,199,000	2,591,035
FY 12-13 Actual*	583.31	\$39,676	\$1,506,313,000	2,582,375
FY 13-14 Budget*	605.30	\$40,549	\$1,579,215,000	2,608,966
FY 14-15 Proposed Budget *	600.37	\$41,441	\$1,582,129,000	2,635,261

* Estimated Personal Income per capita based on Florida per capita personal income figures from the U.S. Department of Commerce, Bureau of Economic Analysis. FY 14-15 General Fund expenditures from FY 2014-15 Proposed Budget, Vol 1, p 163 (Appendix A)

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

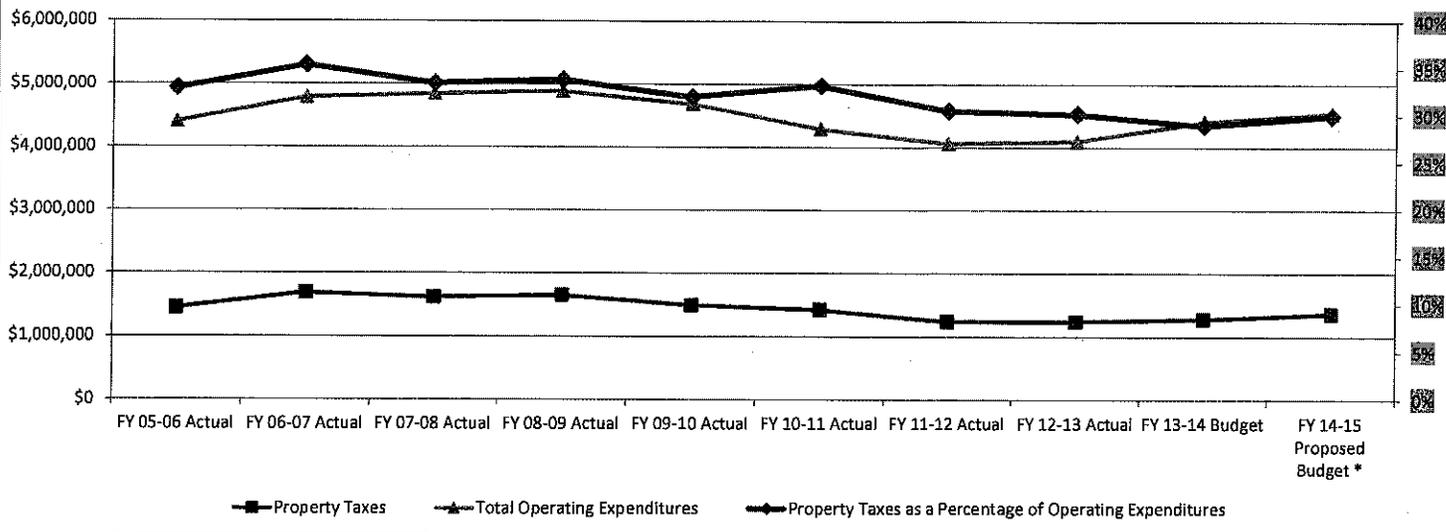


Sources:
 CW Expenditures: Budget Books (FY 2005-06 through FY 2014-15), Operating Expenditures by Revenue Source;
 Population: Bureau of Economic Analysis. Inflation data: U.S. Bureau of Labor Statistics

Fiscal Year	Countywide Population	CW Expenditures	CPI Adjusted Base Year Expenditure	CW Expenditures Per Capita	CPI Adjusted Base Year Expenditures Per Capita	Inflation (Base Year: FY05-06)
FY 05-06 Actual	2,405,911	\$1,209,986,000	1,084,959,656	\$502.92	\$458.10	3.40%
FY 06-07 Actual	2,415,576	\$1,382,354,000	1,116,543,104	\$572.27	\$471.44	6.41%
FY 07-08 Actual	2,436,062	\$1,331,213,000	1,162,816,529	\$546.46	\$490.98	10.82%
FY 08-09 Actual	2,463,943	\$1,385,381,000	1,158,199,679	\$562.26	\$489.03	10.38%
FY 09-10 Actual	2,504,614	\$1,295,268,000	1,177,611,433	\$517.15	\$497.22	12.23%
FY 10-11 Actual	2,565,440	\$1,275,820,000	1,218,218,724	\$497.31	\$514.37	16.10%
FY 11-12 Actual	2,591,035	\$1,170,682,000	1,244,031,110	\$451.82	\$525.27	18.56%
FY 12-13 Actual	2,582,375	\$1,110,143,000	1,266,066,074	\$429.89	\$534.57	20.66%
FY 13-14 Budget	2,608,966	\$1,161,705,000	1,289,150,322	\$445.27	\$544.32	22.86%
FY 14-15 Proposed Budget *	2,635,261	\$1,181,492,000	1,312,234,570	\$448.34	\$554.06	25.06%

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

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



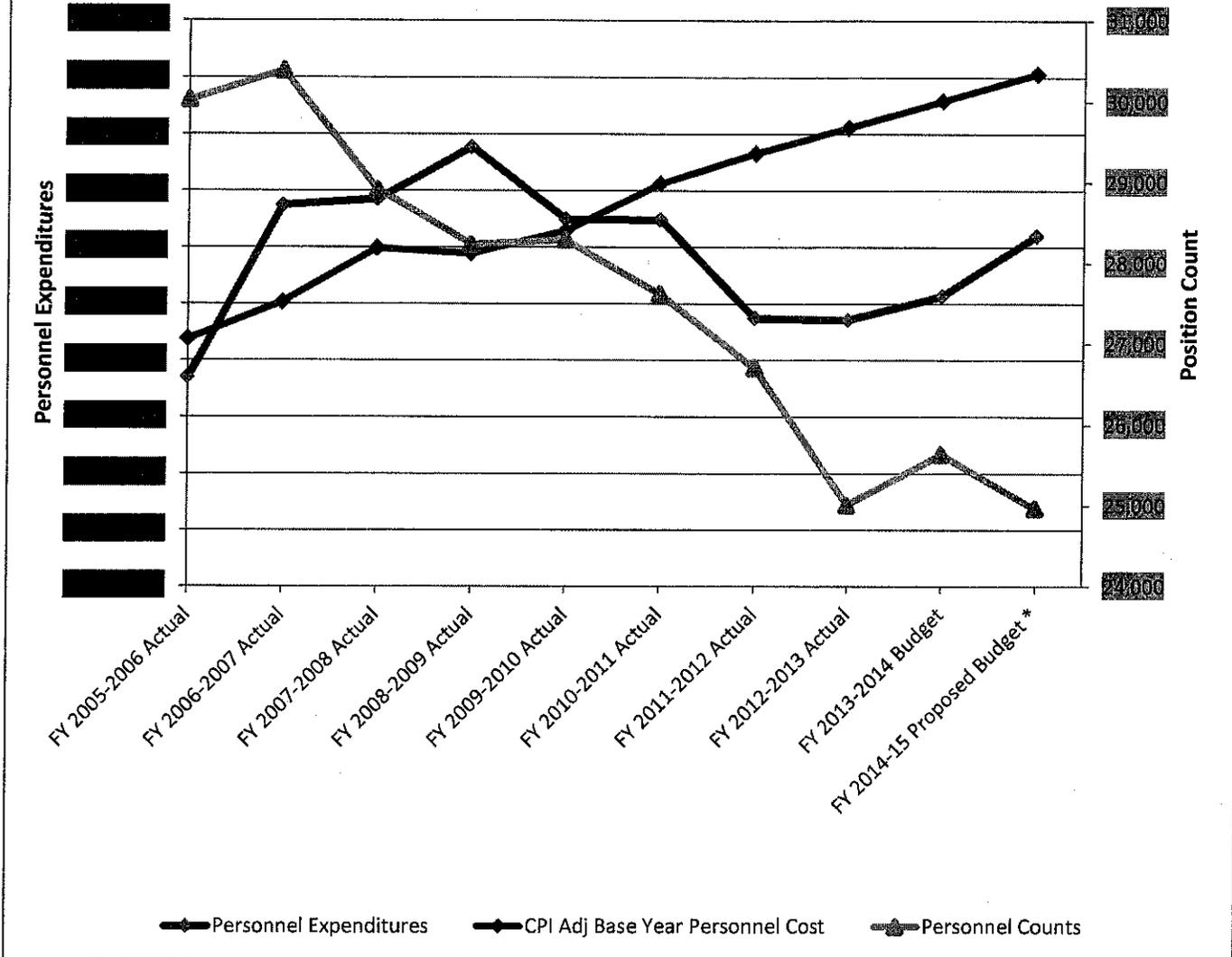
Sources: Appendix G - Adopted Budget FY 04-05, FY 05-06, FY 06-07, FY 07-08; Appendix A - Adopted Budget FY 08-09, FY 09-10, FY 10-11; Proposed Budget FY 14-15; Appendix B - Expenditures by Category of Spending

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

Fiscal Year	Property Taxes	Total Operating Expenditures	Property Taxes as a Percentage of Operating Expenditures
FY 05-06 Actual	\$1,448,979	\$4,406,391	33%
FY 06-07 Actual	\$1,693,004	\$4,788,151	35%
FY 07-08 Actual	\$1,618,479	\$4,845,273	33%
FY 08-09 Actual	\$1,652,370	\$4,889,394	34%
FY 09-10 Actual	\$1,498,989	\$4,688,066	32%
FY 10-11 Actual	\$1,423,698	\$4,292,579	33%
FY 11-12 Actual	\$1,242,485	\$4,065,732	31%
FY 12-13 Actual	\$1,238,673	\$4,100,459	30%
FY 13-14 Budget	\$1,278,032	\$4,410,445	29%
FY 14-15 Proposed Budget *	\$1,363,193	\$4,545,140	30%

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

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



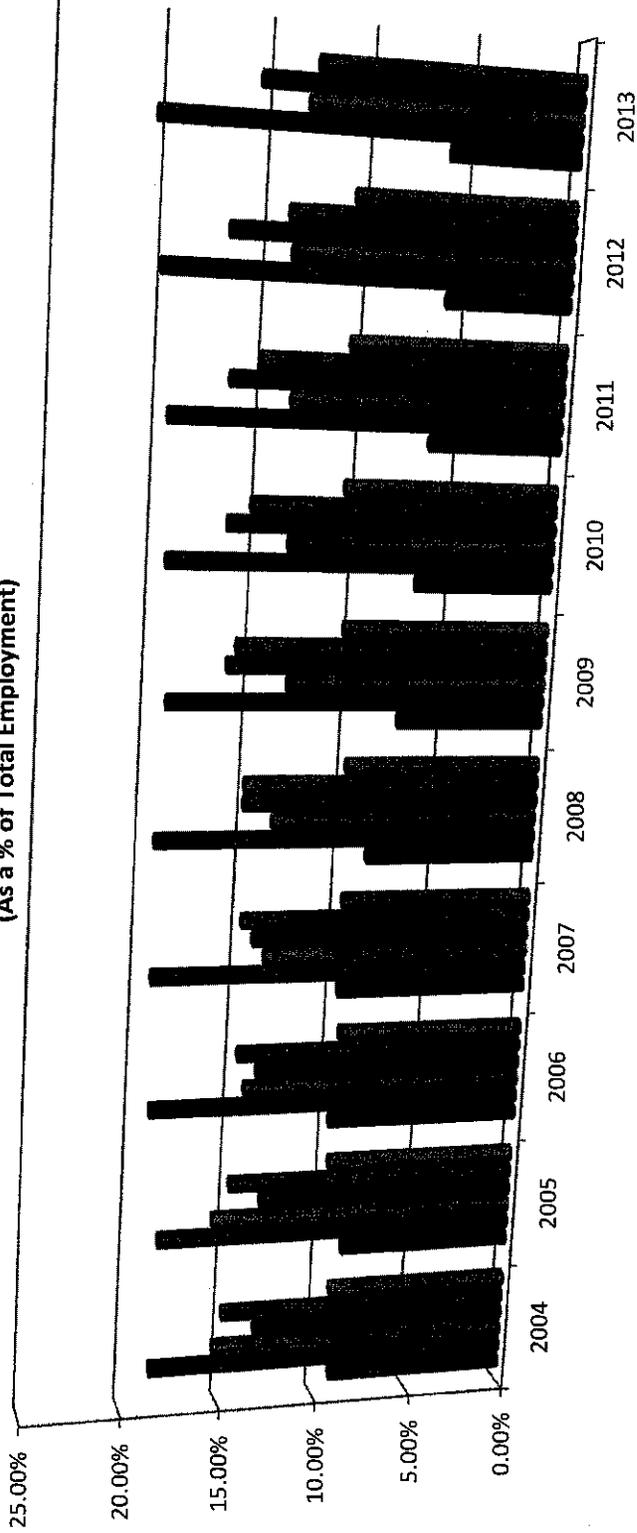
Sources:

Position Count/ Personnel Cost: Budget Books FY 06-07 through FY 14-15, Expenditures by Category of Spending; Inflation: U.S. Bureau of Labor Statistics

Fiscal Year	Personnel Expenditures	CPI Adj Base Year Personnel Cost	Personnel Counts	CPI % Inflation
FY 2005-2006 Actual	\$2,169,772	\$2,237,495	30,020	3.40%
FY 2006-2007 Actual	\$2,474,128	\$2,302,629	30,384	6.41%
FY 2007-2008 Actual	\$2,484,791	\$2,398,058	28,910	10.82%
FY 2008-2009 Actual	\$2,577,281	\$2,388,537	28,232	10.38%
FY 2009-2010 Actual	\$2,449,529	\$2,428,570	28,289	12.23%
FY 2010-2011 Actual	\$2,448,174	\$2,512,313	27,612	16.10%
FY 2011-2012 Actual	\$2,274,522	\$2,565,546	26,706	18.56%
FY 2012-2013 Actual	\$2,271,010	\$2,610,988	25,008	20.66%
FY 2013-2014 Budget	\$2,313,362	\$2,658,595	25,637	22.86%
FY 2014-15 Proposed Budget *	\$2,419,622	\$2,706,201	24,963	25.06%

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

Attachment 13
Miami-Dade County Non-Agricultural
Major Employers
(As a % of Total Employment)



■ Construction & Manufacturing ■ Retail & Wholesale Trade ■ Professional & Business Services
 ■ Education & Health Services ■ Government ■ Leisure & Hospitality

Year	Construction & Manufacturing	Retail & Wholesale Trade	Professional & Business Services	Education & Health Services	Leisure & Hospitality	Government
2004	9.10%	18.50%	15.30%	13.20%	9.30%	14.90%
2005	8.80%	18.30%	15.60%	13.20%	9.70%	14.80%
2006	9.80%	19.00%	14.30%	13.70%	9.50%	14.70%
2007	9.70%	19.20%	13.60%	14.20%	9.70%	14.80%
2008	8.60%	19.30%	13.50%	15.00%	9.90%	15.00%
2009	7.40%	19.00%	13.10%	16.10%	10.40%	15.70%
2010	6.90%	19.30%	13.40%	16.40%	10.70%	15.30%
2011	6.60%	19.50%	13.60%	16.60%	10.80%	15.20%
2012	6.20%	20.10%	13.90%	16.90%	10.90%	14.10%
2013	6.40%	20.50%	13.40%	15.70%	11.90%	13.00%

Office of the Commission Auditor