

## COUNTY FUND STRUCTURE

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### SUMMARY

This procedure explains the Miami-Dade County Fund Structure and provides the procedures for accessing the fund tables in the FAMIS/GL system.

### PROCEDURE

1. The County uses the following Fund Groups to account for the respective types of funds. The FAMIS fund type codes are listed after the fund designation in parenthesis.

General Fund (GF): The General Fund is the general operating fund of the County, in which day-to-day operations are accounted for.

Special Revenue Funds: Account for the proceeds of specific revenue sources or funds used to finance specified activities as required by the law or administrative regulations. The Special Revenue Fund Types are listed below:

- Clerk of Courts Operations (SK)
- Public Housing and Community Development (Not in FAMIS)
- Fire Rescue (SF)
- Health Development Fund (SD)
- Hurricane Restoration Fund (SR)
- Other Special Revenue Fund (SO)
- People's Transportation Plan (SP)
- Public Library (SL)
- Stormwater Utility (SU)
- Transient Lodging and Food Tax (ST)

Debt Service Funds: Account for the accumulation of resources for and the payment of principal and interest on long term debt other than special assessment and revenue bonds. The County's Debt Service Fund Types are listed below:

- Debt Service General Obligation Bonds (D1)
- Debt Service Obligation Bonds – Fire District (D3)
- Debt Service Obligation Bonds – Guaranteed Entitlement (D4)
- Debt Service – Other (D5)
  - Stormwater Utilities
  - Sales Tax Bonds
  - Sports Franchise Bonds
  - Courthouse Center
  - Capital Acquisition
  - Public Housing Development
  - Refunding Bonds

Debt Service – Notes Payable (D6)  
Debt Service - Loan Agreements (D9)

Capital Projects Funds: Account for the financial resources used for the acquisition and/or construction of major capital facilities and infrastructure needs other than those financed by special assessment or enterprise funds. These are the County's Capital Project Fund Types:

Capital Bonds Projects (CB)  
Capital Impact Fees (CI)  
Other Capital Projects (CO)

Internal Service Funds (IS): Account for the financing of goods or services provided by one department or agency to other departments or agencies within the same governmental unit, or to other governmental units on a cost-reimbursement basis. The Self Insurance (IS) Fund Type is the only governmental activity internal service fund type in the County.

Enterprise Funds: Account for the financing of services to the general public where all or most of the costs involved are paid in the form of charges to users for such services (i.e., transit, water and sewer). These are the County's Enterprise Fund Types:

IN FAMIS

Venetian Causeway (EN)  
Rickenbacker Causeway (ER)  
Seaport (ES)  
Transit (ET)  
Vizcaya (EV)  
Waste Management  
(Solid Waste) (EW)

NOT IN FAMIS

Aviation  
Housing Agency  
Public Health Trust  
Water and Sewer  
Section 8 Allocation Properties  
Mixed Income Properties

Permanent Funds (PF): Account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support certain programs, i.e. endowments for Metrozoo and Libraries.

Trust Funds (TF) and Agency Funds (TA): Account for assets held by a governmental unit as a trustee or agent for individuals, private organizations, and other governmental units. Trust funds typically involve some degree of oversight to ensure expenditures are for the intended purpose of the fund. Agency funds are used when government plays a more limited role, often simply collecting or holding resources on behalf of some third party (taxes).

2. To access the Fund Tables in the FAMIS system, use the following steps:
  - a. Log onto FAMIS system (see Procedure Number 311)
  - b. From FAML Screen 5000, Main Menu, Press F2 to go to the Table Maintenance
  - c. Press F1 to go to Classification Structure, FAML 5001
  - d. Press F2 to go to Funds, FAML 5050
  - e. Press F5 to go to first record, or with cursor in Fund Type, Press F2 to go to FAML 5999, Table Look Up.

**CONTACT(S):**

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