FY 2026-27

BUDGET SUBMISSION MANUAL

Prepared by the Office of Management and Budget

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Introduction

Miami-Dade County has a responsibility to appropriately plan for and strategically manage the funding of public services desired by our community. The annual budget and multi-year capital plan are essentially a plan of activities consistent with the County's Strategic Plan and the resources required to achieve those goals. Budgeting is a means of understanding the resources required for a department to provide service at a particular level. At the top of the budget hierarchy, there are two major types of budgets, an operating budget and a capital budget. Capital and operating budgets are developed through different processes and have different criteria for prioritizing and deciding spending needs, but they greatly affect one another. A carefully crafted budget is a powerful management tool that can help:

- Establish a sound fiscal framework for proper day-to-day monitoring
- Set proposed fee adjustments (increases and decreases) to support operating activities planned in the departmental budget submission and future outlook
- Create accountability and ensure transparency of the planned use of public funds
- Assist in prioritizing programs and service levels based on funding availability
- Prepare for operational challenges in advance

Most importantly, the County's Proposed Budget is the document that, on an annual basis, conveys the services to be delivered to the community and the resources required to provide those services. As in prior years, your Operating and Capital budgets will continue to be evaluated as one cohesive plan.

The FY 2026-27 Budget Submission Manual explains how to develop your department's operating and capital budgets as well as the necessary assumptions to be used.

Budget Submission

All budget submissions are due on **February 6, 2026**. Each department should confirm the completion of its FY 2026-27 budget submission, meaning information has been complied in BAT, CBAT, and RFRO, by **e-mail** to the Budget Director and your Office of Management and Budget (OMB) Budget Analyst. Departments should attach, or deliver, the functional and staffing tables of organization at the time of submission. Directions on expectations of functional and staffing tables of organization can be found on pages 10-11 of this manual.

Budgeting Tools

Departments will be using the Budgeting Analysis Tool (BAT), Capital Budgeting Analysis Tool (CBAT) and the Resourcing for Results Online (RFRO) to input departmental information. BAT remains the budget planning and development application that serves as an all-in-one solution for forecasting, preparing, monitoring and reporting on departmental budgets. BAT consolidates information from all County human resources and financial utilities—including INFORMS (Integrated Financial Resource Management System). CBAT continues to be the tool utilized by departments to communicate and convey their capital project priorities, timelines, funding sources, expenditures, and associated operating budget impacts. The RFRO system is a web-based system utilized to develop the proposed and adopted budget documents. These documents include departmental narratives, functional tables of organizations, performance measure information, departmental highlights, capital budget highlights and unmet needs. These three applications seamlessly interface with INFORMS and enables users with the ability to a more comprehensive analysis and reporting module.

OMB will be conducting BAT and CBAT training sessions in the systems for users in the month of December 2025. As we plan for BAT and CBAT training this year, we would like to give users the option to attend training in person or remotely. Classes for the two budget development systems are offered free of charge and are limited to employees involved in the development or monitoring of departmental budgets. To register for any of the classes, please contact your OMB Budget Analyst. A BAT resource page is posted on OMB's departmental website, within the home page under More Topics, that will provide those using the BAT and CBAT systems with as much support information as possible such as Frequently Asked Questions, training dates, manuals, correspondence, as well as the BAT incident support form and contact information for assistance Budgeting Analysis Tool (miamidade.gov)

Important:
You will now be required to use your e-Key and your e-net password when logging into BAT/CBAT and to report an incident

BAT/CBAT Grams and Alerts

OMB will continue to utilize BAT/CBAT*grams* and BAT/CBAT*alerts* to inform you of information/updates that may impact the budget develop process. It is important that you pay attention to these types of e-mail notifications when you receive them as they may contain deadlines to which departments must adhere.

Important:
Departments must update information in all the systems as changes occur throughout the budget development process.

Access to BAT, CBAT, and RFRO

To obtain access to the systems, contact your department's OMB Budget Analyst. Please provide your OMB Budget Analyst with the names of those individuals you wish to grant access along with their user and computer ID and desired password.

The Budget Development Calendar

The business plan and budget cycle occur annually and in concert with the County's fiscal year. Detailed below is an outline of the annual cycle. It includes deadlines specific to the FY 2025-26 and FY 2026-27 departmental business plan and FY 2026-27 County budget development process.

The budget development process depends on timely input from departments. Therefore, it is recommended that departments start the process as early as possible to ensure they have enough time to submit their budget to OMB. Departments should set clear goals and objectives for the budget process including timelines for each step. It is important that departments work closely and collaboratively with OMB to ensure that all stakeholders are on the same page and that there are no delays or misunderstandings; regular communication to all stakeholders any changes that impact the proposed budget and future operating requirements are highly recommended. Monitoring progress will help ensure that the department's budget is on track and that any issues are addressed promptly. Any inability by a department to provide and communicate budgetary information, for example revenue adjustments, operating enhancements, and updating fee changes as part of an implementing order, to OMB by the timeline provided below, could jeopardize inclusion of this information in the proposed budget.

Additionally, the budget development process is dynamic. Therefore, flexibility and understanding are needed to accommodate as circumstances and priorities change. If circumstances or priorities change, then OMB will instruct departments to adjust the budget as soon as this information can be made available. Depending on the timing of these adjustments and the sensitivity of the information, OMB may need to act independently to ensure a timely submission of the proposed budget by statutory and code deadlines. Any revisions done independently by OMB will be discussed with departments when permitted. If material adjustments are identified after the release of the proposed budget, then OMB will work on preparing amendments or change memo information to update the budget accordingly.

NOVEMBER / December

- FY 2026-27 budget development process begins as budget submission manual is released
- BAT and CBAT budget development training begins
- **December 1 - Departmental FY 2025-26 and FY 2026-27 Business Plan**
- Development of departmental FY 2026-27 operating and capital budgets

January / February

- Refinement of departmental FY 2026-27 operating and capital budgets, and business plans
- **February 6 -2026-27 Budget Submissions due**

March / April / May

- Departmental budget meetings and preparation
- Mayor's Budget Address, which sets forth funding priorities for the new fiscal year
- Department budgets are finalized

June / July

- June 1 – Preliminary tax roll released
- July 1 – Final tax roll released
- July 15 - Mayor's FY 2026-27 Proposed Budget and Multi-Year Capital Plan presented
- July – BCC Committee of the Whole/Public Hearing/setting of tentative millage rates

August

- Notices of FY 2026-27 tentative tax rates mailed
- Town Hall meetings held throughout the County

September

- September 3* and 17* - Public Budget Hearings

October

- FY 2026-27 Adopted Budget and Multi-Year Capital Plan becomes effective; start of new fiscal year

* Subject to change at BCC discretion

Budget Development Process - Operating

Preparing an operating budget enables a department to manage its resources effectively, ensuring the optimal mix of costs and services and efficient use of funds. Budget projections and preparations should involve both the operating and capital elements, as each impacts the department's ability to provide services; build, and/or maintain existing or new facilities; or support other assets. **Good strategies are critical to making sound budgetary decisions; an open line of communication and dialogue with your assigned OMB Budget Analyst is key to meeting goals.**

Areas of Importance

Operating End-of-Year Projections

Calculating a department's end-of-year projection is critical for both the department and OMB to accurately estimate the County's end-of-year financial condition when making decisions for the upcoming fiscal year. The department's end-of-year projections, together with the budget submission and proposed property tax rates, are the major components from which OMB balances the County's FY 2026-27 Proposed Budget and Multi-Year Capital Plan. It is important that department's work with their assigned OMB analyst and provide a realistic end-of-year projection when formulating its FY 2026-27 budget submission. Accurate projections allow the department and the administration to better manage revenues and expenditures appropriately when making decisions on attaining strategic goals. End of year projections should be performed year-round monthly. It should not be performed just once for budget submission.

When formulating your end-of-year projections, consider actual revenue and expenditure experience, not just your department's authorized operating budget. Update projections as changes occur throughout the fiscal year. Below are several reasons why projections are important:

1. Identify problems early
2. Provide feedback on performance and control to take corrective action, if necessary
3. Establish milestones and commit to targeted results
4. Provide important information about current cash flow and spending patterns

When formulating your departmental projections, it is important that you **DO NOT**:

1. Overstate and/or understate your revenues and/or expenditures

   Examine each line item to ensure that it makes sense. Is your year-to-date revenue figure where you thought it should be or has it fallen short? Are your revenue estimates reasonable? Are your revenues/expenditures tied to your department's planned goals?
2. Ignore your immediate budget needs

   Did you account for everything you needed to?
3. Underestimate or overestimate project timelines

   Did you include the fiscal impact of those projects nearing completion? Are there projects finishing ahead of schedule that may impact your budget or a project that is delayed?
4. Work in isolation

   Obtain feedback from various divisions and stakeholders, including operating and capital, to ensure all necessary information for an accurate projection is gathered.

Important:

Throughout the year, the Board of County Commissioners adopts policies/legislation that may result in an operational/capital impact to departmental current and future budgets. It important to include those impacts as accurate as you can in your projections and budget submissions.

Operating Base Budget Preparation

A base budget is a budget that estimates cost to provide the same level of service in FY 2026-27 as in FY 2025-26. When formulating the FY 2026-27 base budget, it is important for departments to focus not only on the operating side, but also the capital side as there may be projects that will impact your operations in the upcoming fiscal year. Departments **<u>must</u>** submit an operating budget that estimates the costs needed to provide the same level of services in FY 2026-27 as in FY 2025-26. Another way to think of the base budget is to consider it as a **status quo** operating budget. Base estimates should not be an incremental exercise which assumes that all resources currently in the base are still required into the next fiscal year. Here are some key tips to assist in preparing a sound base budget:

- Focus on one division or service at a time
- Create a timeline with goals regarding the review and stick to them
- Communicate often with departmental staff that may be affected by the review
- Review your expenditure and revenue trends for the services you are providing (go back at least 3 years)
- Review performance information to analyze the effectiveness of current services, given current expenditure levels
- Review services provided by best practice and peer group organizations and compare your service costs with them. Resources to assist with this analysis include contacting or visiting other jurisdictions, review of industry journals and web-based resources, interviews with academic, business, non-profit and government service experts, and attendance at industry-related conferences
- Assess internal challenges for implementing improved or more efficient services within your department and create a strategy for addressing those challenges
- Identify recommendations for improvements that can be implemented in the short-, medium- and long-term
- Create a timeline with goals regarding the implementation of service improvements and expected cost efficiencies and stick to them
- Provide a forum to provide updates on the review and implementation of recommendations
- Ensure that dollar savings are reflected in the department's budget submission
- If improvements will require additional funding, please contact your OMB Budget Analyst

Operating Enhancements/Reductions

A budget enhancement is when a department requests additional funding for the upcoming fiscal year to provide new services or enhance/improve an existing service not currently provided in their current budget. Conversely, a budget reduction reflects any savings in the provision of services. The BAT and RFRO systems provide the means for departments to enter information needed when proposing either enhancements and/or reductions. Please keep in mind when proposing operating enhancements, it is important that departments consider reasonable lead times that may affect the implementation of any new program or activity such as hiring processing time, procurement delays, etc. As a guideline, departments should assume the value of an enhancement at 75 percent of the estimated costs. In addition, when submitting a departmental operating enhancement or reduction request, it is important that you have a real clear identifiable need and that it can be justified with some sort of measurable performance indicator. Service enhancements/reductions **<u>will not be</u>** incorporated into the department's FY 2026-27 Proposed Budget and Multi-Year Capital Plan until each have been reviewed and approved by the County Mayor.

<u>Important:</u>

> **Departmental service enhancements and reductions are submitted separately from the base budget process as they are reviewed through a different process.**

Tip:

To ensure that easy fixes and efficiencies are continuously identified and implemented, the department should promote staff input. This input should occur annually during a specific time of the year, the process should remain simple to administer, and administrative staff should ensure that dollar efficiencies are reflected in the department's FY 2026-27 budget submission.

Personnel Information

Personnel budgets vary from department to department. Although BAT is programmed to calculate most of the personnel assumptions for your department like health and dental insurance and MICA and FICA, it is important that departments do not neglect to check for accuracy and errors. **It is the departments responsibility to confirm that the personnel calculations generated from the budget system are correct**. When budgeting for personnel there are a few items that need to be checked such as:

- Does your budget account for all positions (filled and vacant) approved in the Adopted Budget? Does position count match your departmental functional table of organization and divisional staff charts
- Does your budget account for all employees in their current classification and include planned merits, reclassifications, longevity payments and other adjustments (as *deemed necessary*)?
- Does your budget account for the proper assignment of health and dental insurance for part-time positions and employees?
- Does your budget account for termination payouts (for those known individuals projected to leave the organization in the current year and upcoming fiscal year)?
  - Note: departments that receive a General Fund subsidy should calculate termination payouts for the upcoming year; however, since these payouts are reserved separately in the General Fund Wage Adjustment and Separation Reserve, then these payouts should not be included in the Department's budget for the upcoming year

In addition, as you work on your personnel costs, review two very important components: part-time and temporary staff.

- If you have part-time personnel that is working in excess of 60 hours bi-weekly (0.74 FTE), please consider converting that position to full-time status.
- Please review Administrative Order 7-35 Personnel Policy for Contractual Employment Services https://documents.miamidade.gov/ao-io/AO/AO-07-35.pdf. Temporary staff serves a specific purpose and at times it is necessary to maintain staff longer than a six-month period. However, should a contracted position exceed the initial six-month period, departments must re-evaluate the need for the position. **If the department determines that the temporary staff is needed beyond the six-month period, the Department must get approval from Human Resources and the Office of Management and Budget to continue the use of temporary/contracted employees.**
- Review all temporary positions for consideration as to whether they should be converted to permanent positions. Long-term temporary positions may be appropriate given certain circumstances, but in general these positions should be converted.

Important:

Be sure to work with your OMB Budget Analyst on any personnel issues you may have to ensure the FY 2026-27 Proposed Budget and Multi-Year Capital Plan is developed as accurately as possible.

Personnel Charts for Budget Submission

There are **two** types of organizational charts required as part of your FY 2026-27 departmental proposed budget submission:

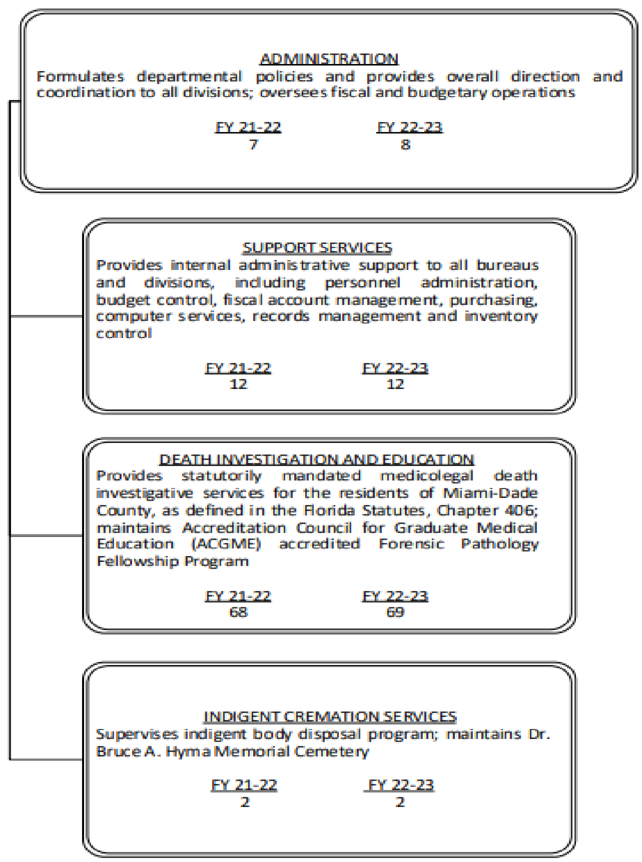
(1) Functional Table of Organization
(2) Divisional Staffing Chart

Both organizational charts are important in the planning process as they provide insight into the department's overall management structure, the relationship between divisions, positions within a division, divisional responsibility, and general departmental overview of the divisions.

Functional Table of Organization

The purpose of the Functional Table of Organization (TO) is to show the relationships between divisions and provide a brief synopsis of the objectives within each divisional unit.

TABLE OF ORGANIZATION



The FY 2022-23 total number of full-time equivalent positions is 91

Important:

Functional TOs should be limited to one 8 ½ x 11 page only when submitted. Where there are exceptions, they should be represented in a manner that is easily understood, and where

relationships can be visibly seen. Any questions regarding this should be directed to your OMB Budget Analyst.

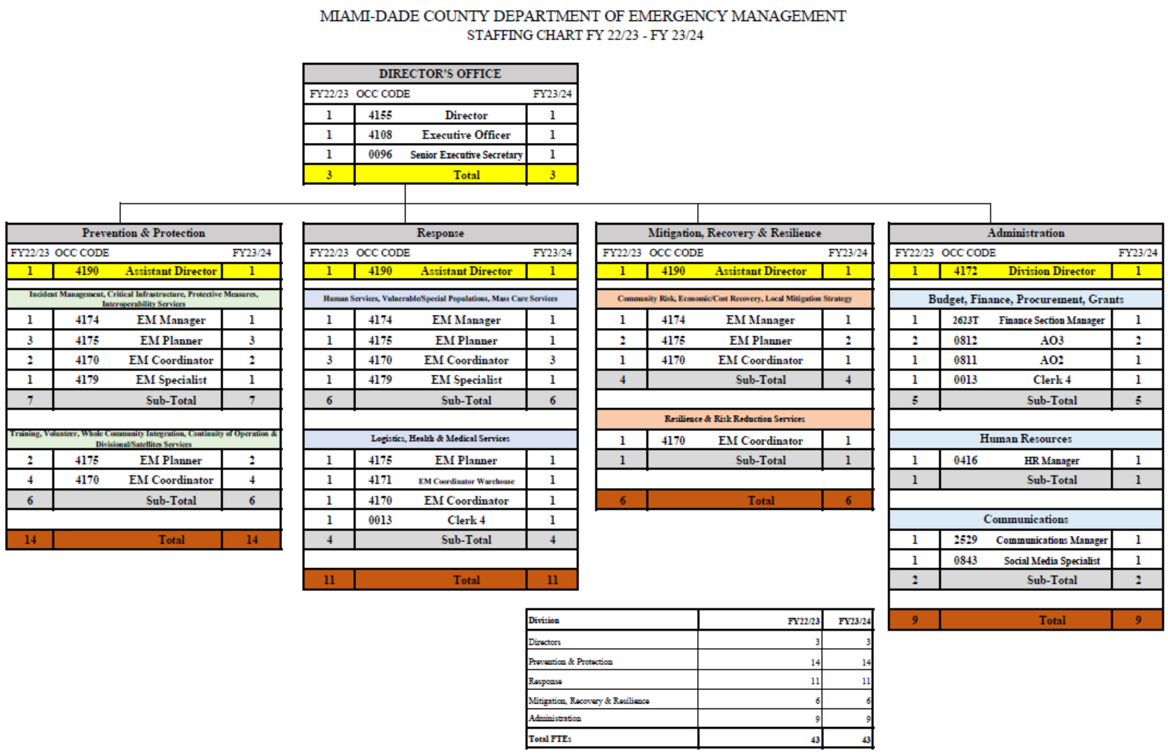
Division Staffing Chart

The objective of the Division Staffing Chart is to show a more detailed position synopsis of the department within the individual divisions. The staffing chart should be prepared by using the INFORMS Human Capital Management system with the report "**MDC_POS_ALL - DETAILS OF Filled/Vacant Pos**", which provides a listing of all the positions with the "report to" structure. PeopleSoft Position Management will allow you to put the report into excel in order to format it for future use.

For your department's FY 2026-27 proposed budget submission, the Staffing TO should contain the following information:

- Clearly defined divisional titles
- FY 2025-26 full-time, part-time, and in-stationed adopted position counts for each division
- FY 2026-27 full-time, part-time, and in-stationed proposed base position counts for each division
- Total overall departmental position count for the FY 2025-26 Adopted and the FY 2026-27 Proposed Budget

On the following page is an excerpt from the Department of Emergency Management staffing chart:



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Important:

Division Staffing Charts should be presented in an 8 ½ x 11 format. Multiple pages are acceptable. Any questions regarding this should be directed to your OMB Budget Analyst.

Span of Control

Once again, OMB is requesting each County department to participate in the Span of Control (SOC) calculation effort and include it as part of your department's budget submission. The SOC measures the number of individuals a supervisor oversees and provides departments county-wide with a tool to enable them to consistently calculate and report on their respective span of control. A link to the document will be included in the FY 2026-27 Budget Process webpage.

Five-Year Fleet Plan

Fleet Submissions will be coordinated through the Internal People and Internal Operations Department (PIOD) for the FY 2026-27 budget process, please contact Yoamel Zequeida (305) 418-2727 Extension: 5003715 if you have any questions. It is expected that each department will follow ISD guidelines with their FY 2026-27 five-year fleet submission and provide your OMB analyst a copy along with the departmental budget submission. The link to the “Department 5-Year Fleet Plan Submittal Form” is posted on the OMB website under “Budget Development Tools”.

Rates for Other Costs for FY 2026-27

All rates, including a new section for the Administrative Reimbursement rate, impacting the operating and capital budgets will be included on the OMB Budget Process webpage for your reference. It is important to note that these rates are for reference only and you are responsible for contacting the provider department to confirm that you are properly budgeting your costs based on service needs. You can also find rates for the following departments: Communications, Finance, Information Technology, Internal Services, Management and Budget, and Regulatory and Economic Resources on the OMB FY 2026-27 Budget Development Process page: FY 2024-25 Budget Development Process

Budget Development Process - Capital

The “Capital Budget Analysis Tool” (CBAT) interacts with the County’s INFORMS system to allow for a uniform transition of information between the two systems to include, but not limited to, the project’s budget, revenues and their corresponding expenditures, the project manager, and the project start and end dates.

CBAT makes it easier for departments to plan, develop and manage their departmental capital programs. The CBAT system is a seamless innovative solution that will:

- automate the annual departmental capital budget loads into the INFORMS financial system;
- provide instantaneous updates as it relates to any changes in the CBAT system;
- provide additional mechanisms to assist departments in their capital program development process to include the ability for departments to:
    - print their departmental capital narrative as presented in the County’s budget book
    - update their capital bullet as presented in the County’s budget book
    - print a departmental expenditure report to assist them with their county ordinance and the management of their funds
    - print their departmental “Unfunded Capital” report as presented in the County’s budget book
    - look at their actual capital expenditures by project without having to go into INFORMS
    - identify their capital chartfields
    - assign and update project managers

For the FY 2026-27 Proposed Budget and Multi-Year Capital Plan cycle, the capital team in the Office of Management and Budget (OMB) will provide online ‘Capital Budget’ training that will be available to all CBAT users focusing on the following areas:

1. Understanding and Budgeting for BBC-GOB Funded Capital Programs
2. Understanding and Budgeting for CIIP Funded Capital Programs
3. Navigating INFORMS and CBAT Reports
4. Creating New Capital Programs/Projects in CBAT
5. Updating Capital Programs/Projects in CBAT
6. Understanding the capital life cycle, ordinances, End-of-Year legislative items, and linking back to the budget book

Capital trainings will be held virtually and presented in half-day modules. Information on dates, times and discussion topics will be available on the BAT/CBAT home page Budgeting Analysis Tool (miamidade.gov).

<u>Starting your Capital Budget Development Process</u>

Capital budgets account for both revenue and expenditures from the previous, current, and future fiscal years and support construction, facility renovations, vehicle purchases, long-term outlays for fixed assets, and the acquisition of furniture, fixture and equipment. A capital budget differs from an operating budget in that a capital budget is inclusive of multiple years – whereby an operating budget generally covers a span of 12 months. Capital budgets are also commonly referred to as either a "Multi-Year Capital Plan" or "Capital Improvement Plan (CIP)".

Sole purchases of office furniture, equipment and technology under $50,000 should be referenced in your departmental operating budget. Expenditures over $50,000 should be considered as part of your departmental "multi-year capital plan".

When formulating your FY 2026-27 Proposed Budget and Multi-Year Capital Plan you need to:

- Identify your revenue sources
- Define your departmental "Capital Needs"
- Develop a departmental evaluation criterion for assessing your capital priorities
- Prioritize your capital programs
- Develop an accurate assessment of your capital expenditure needs
- Work in tandem with those individuals in your department who develop your department's operating budget and in unison, identify possible operating impacts for the implemented capital program
- Identify "Unfunded" departmental Capital Needs and their estimated cost
- Ensure that **<u>ALL</u>** technology programs go through the IT Governance process
- Ensure that your Local Mitigation Strategy (LMS) projects have been uploaded, updated and correctly reflected in the appropriate systems
- Ensure that your departmental capital programs/projects are in line with your departmental Business Plan to include but not limited to:
    - Department Overview
        - Strategic alignment
        - Recent Accomplishments
    - Key Issues
    - Priority Initiatives
    - Future Outlook
    - Departmental Scorecard Objectives
- Ensure that your departmental capital programs/projects are in line with your departmental County's Strategic Plan, the County's Sea Level Rise, Buy American Steel and Sustainable Buildings programs
- Communicate any questions and/or concerns with your OMB Budget Analyst to seek guidance and to determine a plan of action
- Should your department have "Active" capital issues, work with your OMB Budget Analyst to address these concerns at your departmental budget hearing
- Should your department have any "Unfunded" departmental Capital Needs, work with your OMB Budget Analyst to address these concerns at your departmental budget hearing

Prioritizing your capital programs

When prioritizing your capital programs/projects, make sure that they are aligned with the mission of your department, your departmental Business Plan, and the County's Strategic Plan.

Defining your departmental "Capital Needs"

"Capital Needs" are defined as large investments of money to construct, renovate, improve and/or enhance infrastructure and/or the purchase furniture, fixtures and major equipment to include "fleet and special equipment".

In assessing your departmental Capital Needs, it is important that this discussion be inclusive. Reach out to your OMB Budget Analyst and your departmental budget division, and engage in conversations with the various divisions within your department. Lastly, review your departmental Business Plan to ensure that both the capital and operating plans are aligned. This alignment is critical because, as capital programs/projects are completed, there may be operational impacts that need to be identified and addressed through the department's budget development process as an "Enhancement". **This may include positions as well as increased general operational support.**

Tip:

> **For example, a need may be measured by the current condition or use of a facility or equipment; consideration for a project might be based on health and public safety issues or overall benefit to the community. Whatever the Capital Need is, you need to work with your departmental capital team in setting and aligning your capital priorities with your departmental business needs. These needs will either show as a funded or unfunded capital program and should align with your departmental Business Plan.**

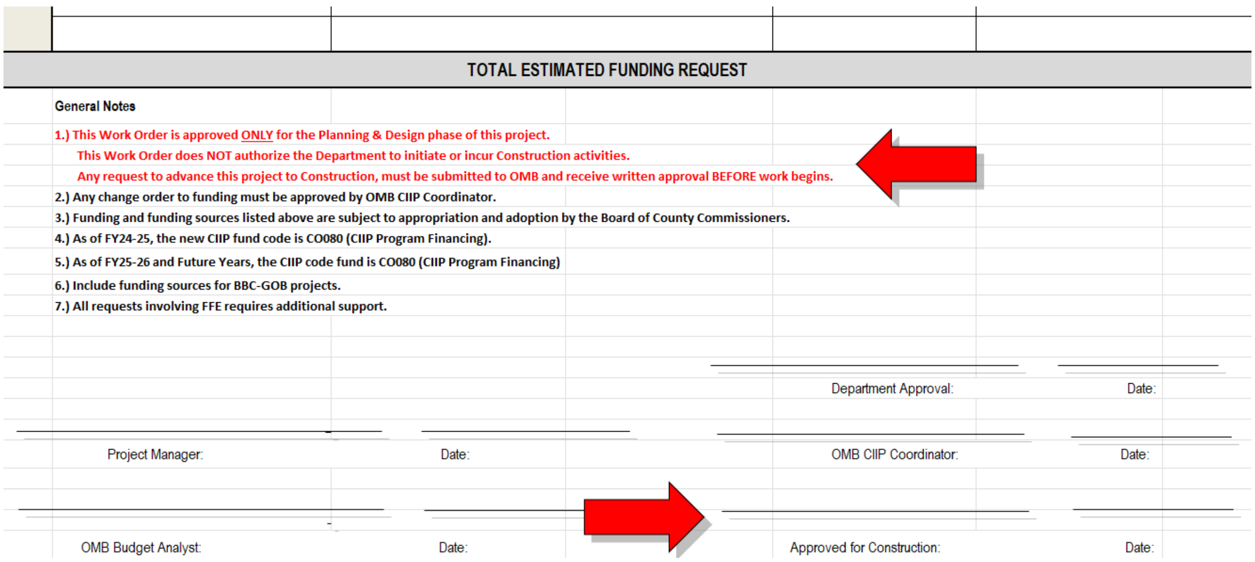
Countywide Infrastructure Investment Program (CIIP)

The Countywide Infrastructure Investment Program (CIIP) focuses on the renovation and overall improvement of County General Fund maintained facilities. Implemented in FY 2019-20, funding for the CIIP is identified through a number of revenue sources to bring facilities up to code, repair and renovate the exteriors and interiors of County buildings, replace elevators and building management systems, renew parks and cultural centers, improve security throughout County facilities and perform many other needed repairs to make County buildings and other assets more efficient and a safer place to work and conduct business.

Departments seeking CIIP funding must first complete and submit a CIIP Budget Approval Request (CBAR) form to the OMB CIIP Capital Team prior to commencing any work on a capital program/project. The CBAR form must be filled out completely, with all relevant project details, including the project name, anticipated start and end dates, a detailed description of the scope of work, and a budget estimate. Upon review by the OMB CIIP Capital Team, the form will be routed for the necessary signatures, and a final approved copy will be provided to the requesting department. If the CBAR includes a budget line item for Furniture, Fixtures and Equipment (FF&E), the department must also submit an FF&E Itemized List form along with the CBAR request for review and approval.

Important:

For a capital project with both Planning & Design and Construction, approval of a CBAR form authorizes the department to proceed **ONLY** with the Planning & Design phase of that capital project. When the department is ready to advance to the construction phase, the previously approved form must be resubmitted for secondary review and construction-phase authorization, utilizing the designated "construction" signature line at the bottom of the form. Departments may not commence construction-related activities until this secondary approval has been obtained (see snapshot below).


TOTAL ESTIMATED FUNDING REQUEST

General Notes

1.) This Work Order is approved ONLY for the Planning & Design phase of this project.
This Work Order does NOT authorize the Department to initiate or incur Construction activities.
Any request to advance this project to Construction, must be submitted to OMB and receive written approval BEFORE work begins.
2.) Any change order to funding must be approved by OMB CIIP Coordinator.
3.) Funding and funding sources listed above are subject to appropriation and adoption by the Board of County Commissioners.
4.) As of FY24-25, the new CIIP fund code is CO080 (CIIP Program Financing).
5.) As of FY25-26 and Future Years, the CIIP code fund is CO080 (CIIP Program Financing)
6.) Include funding sources for BBC-GOB projects.
7.) All requests involving FFE requires additional support.

Department Approval: Date:

Project Manager: Date: OMB CIIP Coordinator: Date:

OMB Budget Analyst: Date: Approved for Construction: Date:

If your department is overseeing a capital program/project that is CIIP funded and are requesting reimbursement for salary and fringe benefits, the department is required to submit an Administrative Salary Reimbursement Projection (ASRP) spreadsheet as part of the FY 2026-27 budget submission. The ASRP spreadsheet exercise is necessary to assist departments evaluate the fiscal impact that CIIP related workloads have on their capital budgets and determine which personnel expenses are reimbursable for CIIP supported activities. Departments must work with their assigned OMB Budget Analyst to collect any personnel cost details for all filled positions and planned vacancies within their departments that will support CIIP projects. Throughout the fiscal year, departments must maintain this employee information and update it as employees are promoted to new positions, transferred to other departments, and/or end county service. The accuracy of this information will be critical in processing all end-of-year salary reimbursement transfers.

The percentage of CIIP reimbursement that departments will receive for their personnel costs will be contingent upon the amount of time an employee dedicates to CIIP related activities. CIIP will cover the full cost of salary and fringe expenditures for staff working on CIIP funded projects only if their efforts are 100% committed to CIIP projects (exclusions may apply - see table below). Otherwise, CIIP will only cover a partial share of an employee's salary and fringe cost based on the percentage of time dedicated to CIIP projects.

Please refer to the table below for a list of INFORMS accounts tied to compensation that are covered as allowable expenses. The table provides two possible scenarios based on an employee's effort towards CIIP funded projects.

INFORMS Account Eligibility Outline			
Scenario 1: Staff committed 100% to CIIP projects and do not work on any other activities.			
Allowable Expenses		**Not Allowable Expenses**	
Salary	**Fringe**	**Salary**	**Fringe**
Employee Regular (5001100000)	Social Security (5010100000)	Poll Workers (5001140000)	Workers Comp. (5011150000)
Flex Dollars (5001220000)	Retirement (5010110000)	Awards & Special Rec. (5001390000)	Long Term Disability (5011120000)
Longevity Payments (5001250000)	Group Health Ins. (5011100000)	Payment Unused Sick (5001540000)	
Sick Pay (5001500000)	Group Life Ins. (5011110000)	Tuition Refund (5001280000)	
Holiday Pay (5001510000)	Mica Medicare Ins (5011130000)	Jury Duty (5001330000)	
Annual Leave Pay (5001520000)	Dental Plans (5011140000)	Military Leave (5001320000)	
Employee Overtime (5001600000)		Union Activity Pay (5001340000)	
Salary Bonus (5001240000)		Working Out of Class (5001260000)	
		Termination Pay (501550000)	
Scenario 2: Staff partially committed (<100%) to CIIP projects and work is divided on other activities.			
Allowable Expenses		**Not Allowable Expenses**	
Salary	**Fringe**	**Salary**	**Fringe**
Employee Regular (5001100000)	Social Security (5010100000)	Sick Pay (5001500000)	Workers Comp. (5011150000)
Flex Dollars (5001220000)	Retirement (5010110000)	Holiday Pay (5001510000)	Long Term Disability (5011120000)
Longevity Payments (5001250000)	Group Health Ins. (5011100000)	Annual Leave Pay (5001520000)	
	Group Life Ins. (5011110000)	Employee Overtime (5001600000)	
	Mica Medicare Ins (5011130000)	Salary Bonus (5001240000)	
	Dental Plans (5011140000)	Poll Workers (5001140000)	
		Awards & Special Rec. (5001390000)	
		Payment Unused Sick (5001540000)	
		Tuition Refund (5001280000)	
		Jury Duty (5001330000)	
		Military Leave (5001320000)	
		Union Activity Pay (5001340000)	
		Working Out of Class (5001260000)	
		Termination Pay (501550000)	
*Please reach out to the OMB CIIP Team for eligibility of any INFORMS accounts no listed above			

Departments are also responsible for loading their Administrative Salary Reimbursement Forecast and the upcoming Fiscal Year budget in the CBAT system matching the values submitted in the ASRP spreadsheet. For more information on where to load this information please reach out to the OMB CIIP Capital Team or your OMB Budget Analyst**. If this is <u>NOT</u> done, the department <u>WILL NOT</u> be eligible for CIIP Reimbursement.**

For a copy of the CIIP Budget Approval Request Form, the FF&E Itemized List form, the ASRP template and/or questions regarding the CIIP Administrative Salary Reimbursement process, please submit all requests to the OMB CIIP Capital Team or inquire with your OMB Budget Analyst. The OMB CIIP Team may be reached by email at OMB-CIIP@miamidade.gov.

Important:

As part of the FY 2026-27 Budget Development Cycle, departments must use the appropriate 'Fund Code' relative to the fiscal year. Please note that departments are no longer allowed to use CB058, CB061, and CB065 (the "Old CIIP Funds") for CIIP. Unless told otherwise by the OMB CIIP Capital Team or your OMB Budget Analyst, departments should be using "CIIP Program Financing" Fund CO080 when budgeting for CIIP expenditures in FY 2026-27 and Future Years. The Fund Code for all Requisitions and Purchase Orders must be updated accordingly, and departments must submit an adjusting entry should an expenditure post to any of the "Old CIIP Funds".

Examples:
FY 2025-26 = CO080 (Capital Outlay – CIIP Program Financing)
FY 2026-27 = CO080 (Capital Outlay – CIIP Program Financing)
All Other FYs = CO080 (Capital Outlay – CIIP Program Financing)

When budgeting CIIP revenues in CBAT, it is important to remember that "CIIP Program Bonds" are represented in the year the bonds were received (secured) while "CIIP Program Financing" revenues are represented in the same year the expenditures are expected to be incurred. See example below for properly budgeting "CIIP Program Financing" revenues.

REVENUE SCHEDULE	Prior	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Future	
	Actuals	Forecast	Budget	Budget	Budget	Budget	Budget	Budget	Total
CIIP Program Financing / CO080 / NO-GRANT		11,456,000	8,969,000	6,605,000					27,030,000
Total Revenues		**11,456,000**	**8,969,000**	**6,605,000**	**-**	**-**	**-**	**-**	**27,030,000**
EXPENDITURE SCHEDULE	**Prior**	**FY 25-26**	**FY 26-27**	**FY 27-28**	**FY 28-29**	**FY 29-30**	**FY 30-31**	**Future**	
	Actuals	**Forecast**	**Budget**	**Budget**	**Budget**	**Budget**	**Budget**	**Budget**	**Total**
CIIP Program Financing / CO080 / NO-GRANT									
Project Administration / Project Administration		3,000							3,000
Construction / Contractor/Consultant		6,230,000	3,046,000	2,085,000					11,361,000
Construction / Construction Management		728,000	1,500,000	1,513,000					3,741,000
Planning and Design / A/E Professional Service		3,195,000	3,100,000	1,375,000					7,670,000
Planning and Design / Project Management		1,300,000	1,323,000	1,632,000					4,255,000
Total Expenditures		**11,456,000**	**8,969,000**	**6,605,000**	**-**	**-**	**-**	**-**	**27,030,000**

For more information on the CIIP program, please contact your OMB Budget Analyst or the OMB CIIP Capital Team at OMB-CIIP@miamidade.gov.

Building Better Communities General Obligation Bond (BBC-GOB)

On November 2, 2004, Miami-Dade County voters overwhelmingly approved the $2.9 billion Building Better Communities General Obligation Bond (BBC-GOB) Program, which allowed the County to issue long-term bonds to fund more than 300 neighborhood and regional capital improvement projects. These projects were divided and classified according to each corresponding bond question. Respectively, a list of projects can be found under Appendix A under each authorizing resolution noted below.

- R-912-04 – Question 1: Water and Sewer
- R-913-04 – Question 2: Parks
- R-914-04 – Question 3: Bridges and Public Infrastructure
- R-915-04 – Question 4: Public Safety
- R-916-04 – Question 5: Healthcare
- R-917-04 – Question 6: Public Service Outreach
- R-918-04 – Question 7: Affordable Housing
- R-919-04 – Question 8: Cultural Facilities and Library

If your department oversees and/or manages a capital program/project approved for funding from the BBC-GOB Program, your department is required to follow the BBC-GOB Administrative Rules. A copy of the BBC-GOB Administrative Rules and other additional information regarding the program can be found on the BBC-GOB website under the Office of Management and Budget (OMB) home page (link provided below).
Building Better Communities General Obligation Bond Program (miamidade.gov)

Due to the Soft Cost Limits pursuant to the BBC-GOB Administrative Rules, departments seeking Administrative Reimbursements from the BBC-GOB Program must budget the expense directly to each individual capital project in CBAT.

For any inquiries regarding the BBC-GOB Program, please submit all requests to the OMB BBC-GOB Capital Team by email at OMB-BPA@miamidade.gov and copy your OMB Budget Analyst.

Important:

As part of the FY 2026-27 Budget Development Cycle, departments must use the appropriate Fund Code according to the Fiscal Year.

Examples:
FY 2025-26 = CBX13 (BBC-GOB 2024A Series)
All Other FYs = CBX00 (BBC-GOB Future Year Financing)
*where X is the letter corresponding to the appropriate Bond Question

When budgeting in CBAT, the BBC-GOB Financing revenues are represented in the same year as the expenses. See example below for properly budgeting BBC-GOB Program funds.

REVENUE SCHEDULE	Prior	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	Future	
	Actuals	Forecast	Budget	Budget	Budget	Budget	Budget	Budget	Total
BBC GOB Financing / CBX00 / NO-GRANT			2,512,000	2,000,000					4,512,000
BBC GOB Financing / CBX13 / NO-GRANT	100,000	450,000							550,000
Total Revenues	**100,000**	**450,000**	**2,512,000**	**2,000,000**	**-**	**-**	**-**	**-**	**5,062,000**
EXPENDITURE SCHEDULE	**Prior**	**FY 25-26**	**FY 26-27**	**FY 27-28**	**FY 28-29**	**FY 29-30**	**FY 30-31**	**Future**	
	Actuals	**Forecast**	**Budget**	**Budget**	**Budget**	**Budget**	**Budget**	**Budget**	**Total**
BBC GOB Financing / CBX00 / NO-GRANT									
Construction / Contractor/Consultant			2,512,000	2,000,000					4,512,000
BBC GOB Financing / CBX13 / NO-GRANT									
Construction / Contractor/Consultant		450,000							450,000
Planning and Design / A/E Professional Service	100,000								100,000
Total Expenditures	**100,000**	**450,000**	**2,512,000**	**2,000,000**	**-**	**-**	**-**	**-**	**5,062,000**

For more information on the BBC-GOB Program, please contact your OMB Budget Analyst or the OMB BBC-GOB Capital Team at OMB-BPA@miamidade.gov.

Bondable Capital Improvements

Bonds are a type of financing mechanism to fund capital programs/projects when there is no other funding option available. This type of revenue is generally called “Future Financing”. This funding procedure is acquired through the issuance of debt that the County must repay. When a department is considering using a bond to fund a capital program/project, departments should focus on high priority capital improvements. These may range, but are not limited to, new construction programs/projects, the extension of the useful life of a building and/or asset, as well as the purchase of equipment. Bondable expenditures can generally fall into several categories that cut across various stages of a capital project. Please refer to the General Guidelines for Bondable Capital Improvements (GGBCI) for more information on Bondable projects and a comprehensive list of allowable expenses.

When a department has opted to fund their capital program/project through a bond (Future Financing), the department should first reach out to their OMB Budget Analyst to determine:

- who will be responsible for the debt service payments
- the projected estimated amount of the potential debt service payment
- if the department can afford the potential debt service payments thru a “Five-Year Outlook Plan” analysis

For a copy of the GGBCI and/or questions regarding bondable expenditures, please submit all inquiries to the OMB Capital Team by email at OMB-CAPADM@miamidade.gov as well as copy your OMB Budget Analyst.

Developing an accurate assessment of your capital expenditure needs

After a program has been selected, it is essential that the department present an accurate assessment of the program’s expenditure cash flow need. In many cases, these will be “high level” estimates of program expenditures and timelines until a formal estimate is completed. OMB understands that estimates change over time. Nonetheless, departments should use all available information (including but not limited to recent bidding experience, similar project expenditures, trade publications and institutional knowledge, etc.) to arrive at reasonably accurate estimates for capital programs. Providing an accurate assessment is crucial for various reasons:

- It provides a planning mechanism in determining the timing of a program's funding need, thus allowing the County to plan more effectively in securing funds
- Allows the department to maximize its efforts in planning for the uses of its available funding sources
- Allows your operating division to plan for future operational impacts such as additional operating expenditures as well as increased personnel
- It provides the department with a mechanism in determining if a program is going over budget

As with prior year submissions, each department's Capital Improvement Plan (CIP) should be consistent with your departmental Business Plan, the County's Strategic Plan, the Transportation Improvement Plan (TIP), current Building Better Communities General Obligation Bond (BBC-GOB) program timelines, the Comprehensive Development Master Plan (CDMP), the People's Transportation Plan (PTP) Financial Forecast, the Community Development Block Grant (CDBG) Work Plan, or any other plans as adopted by the Board of County Commissioners, and/or your department (such as the Aviation Capital Improvement Program), if applicable.

Important

> **Expenditures in the current fiscal year's capital budget should be calculated strategically and not be overestimated. Anticipated expenditure levels should be projected realistically. Unrealistic expenditure projections could negatively impact countywide needs and resources.**

Identifying revenue sources

As with any capital development process, it is important that departments identify revenue sources within their department prior to seeking "Future Financing" funds and/or CIIP funding. This should be done for ALL capital programs/projects. Please be advised that "Future Financing" and "CIIP Program Financing" may not always be available to fund departmental capital programs/projects.

To start the process departments should:

- **Identify any unspent carryover revenue that can be used to support the program**
    - Anticipated program cash carryovers should be realistic and based on a review of actual prior year carryover and projected current year end-of-year expenditures. Such a review should help reveal any unrealistic forecasting of expenditures. Please be prepared to substantiate projected end-of-year FY 2025-26 carryovers into FY 2026-27 as well as anticipated, FY 2026-27 project expenditure levels, when discussing with your OMB Budget Analyst.
- **Identify any new or existing revenue the department may have**
- **Actively seek out state, federal and /or outside organizational grants that can assist in offsetting the County's financial contribution**

- If your department does not have a grants division, there are other county resources available to assist you in your search for additional funding to include:
  - The Office of Management and Budget's - Grants Coordination Division
    - Work with your OMB Budget Analyst on who to reach out to
  - The Department of Environmental Resources Management – Division of Environmental Risk and Resilience
    - Send your grant inquiry to resilience @miamidade.gov

IMPORTANT:

If there is no funding source identified for a program/project, use "Future Financing" as the funding source. Your department should NOT use the "General Government Improvement Fund" (GGIF) as a revenue filler. Please refer to the section on "Requesting Funding from the General Government Improvement Fund".

Departments cannot use "CIIP Program Financing" as a revenue filler, if it has not been approved by the CIIP OMB Capital Team.

When budgeting, using BBC-GOB program proceeds, departments should be budgeting the revenues in the year the revenue will be expended. Please refer to the "Building Better Communities General Obligation Bond (BBC-GOB)" section of this manual. If you are still unsure as to how your revenues should be reflected, please contact your OMB Budget Analyst for guidance.

For bonds other than BBC-GOB, your capital program/project should have revenues reflected in the year the proceeds were secured.

If you know you are receiving a new grant or any other funding source not currently included in your capital program/project, please advise your OMB Budget Analyst for direction to ensure inclusion in CBAT capital system.

Working with Staff Developing your Department's Operating Budget

When developing your FY 2026-27 Proposed Budget and Multi-Year Capital Plan, it is important that you work closely with those individuals responsible for developing your department's operating budget for the following reasons:

1. **Identify Operational and Personnel Impacts**
   Work with your department's operating budget division to determine whether any capital programs/projects scheduled for completion in FY 2026-27 and future years will create operational or personnel impacts. This information must be included, as required, in the "Program Edit" section of CBAT.
2. **Ensure Operating Impacts are included in the FY 2026-27 Proposed Budget**
   Notify your department's operating budget division about capital programs/projects projected to be completed in FY 2026-27 so they can incorporate the related budgetary impacts into the department's FY 2026-27 Proposed Budget and Multi-Year Capital Plan. This coordination supports proper planning. In the event sufficient funding is not

available, the department must seek immediate guidance from their OMB Budget Analyst on next steps.

3. **Planning for Future-Year Impacts**
   Similarly, notify your department's operating budget division of capital programs/projects projected to be completed in future years beyond FY 2026-27. These future completions may result in operational or personnel impacts that must be reflected in your department's Five-Year Plan. This ensures long-term planning remains realistic. If funding constraints arise, departments should promptly consult with their OMB Budget Analyst for direction.
4. **Addressing Funding Shortfalls**
   If your department determines that funding is not available to support the capital programs/projects coming online, it is the department's responsibility to immediately alert their OMB Budget Analyst and seek immediate guidance on how to proceed. Additionally, any funding shortfall must be included as a departmental discussion items at their upcoming FY 2026-27 Departmental Budget Hearing.

"Unfunded" Departmental Capital Needs

"Unfunded" departmental Capital Needs are just as essential as "Funded" departmental capital programs/projects and so it is important for departments to identify those "Unfunded" needs and develop an appropriate cost estimate. There may not be enough funding available for every capital program/project on your departmental wish list and as such, those "Unfunded" programs/projects should be moved to your "Unfunded" capital programs list which is reflected in the back of your departmental narrative in both the proposed and adopted budget books.

Tip:

> **Identifying "Unfunded" Capital Needs assists the administration in a variety of ways – as it provides a quick assessment of potential future financing needs, and a "snap-shot" in time of things to come.**
>
> **It also allows the administration the ability to quickly identify those "Unfunded" capital programs that may be eligible for a grant to which the County, just became available.**
>
> **In addition, it assists the department in the development of their Business Plan, as the "Unfunded" capital list provides a quick assessment of your department's needs to be included in the department's Future Outlook, Current Outlook, and/or Key Issues.**

General Government Improvement Fund (GGIF)/Future Financing

Department's should **NOT** be budgeting any new capital programs/projects using GGIF funding. All new capital programs/projects **NOT** funded with departmental revenues, grants, BBC-GOB or CIIP proceeds, should be funded using "Future Financing" revenues.

Please keep in mind that just because a department budgets a new capital program/project with "Future Financing" revenues, does not mean it is automatically approved to move forward.

OMB will review each new capital program/project request and, to the extent funding is available, your departmental OMB Budget Analyst will advise you of those capital programs approved to move forward in FY 2026-27.

If the capital program/project is not funded, you will be notified by your OMB Budget Analyst and the capital program will be moved to the "Unfunded" section of your capital submission.

Should a GGIF funded capital program/project require additional funding, the department will need to use "Future Financing" as the gap filler.

When requesting "Future Financing" proceeds, please be prepared to submit the following information to your OMB Budget Analyst:

- Provide a statement as to how the capital program will enhance service/performance and/or the furtherance of departmental goals
- Confirm that the budget presented is based on the department's ability to incur that expense in the fiscal year the expense is budgeted. Request only as much funds as can be spent within a given fiscal year
- Be able to link the new capital program/project to your department's Business Plan and County's Strategic Plan

Long-term Sustainability, Viability and Impact of Capital Projects

It is essential that long term planning is incorporated in your department's capital planning. Your budgets must include the cost to comply with Mayoral and Board of County Commissioner requirements in all phases of the planning, budgeting, design, construction, operations, management, renovation, maintenance and decommissioning of Public Projects. The Department of Environmental Resources Management (DERM), Division of Environmental Risk and Resilience unites work across departments while connecting and engaging with external partners to ensure the long-term health, stability, and wellness of the community.

Who can help?

DERM's Division of Environmental Risk and Resilience can help you understand requirements and the Office of Management and Budget can help identify funding to meet those requirements. Resilience Program Managers are listed below, and additional questions can be directed to the Director of Resilience Programs, Nancy Jackson (nancy.jackson@miamidade.gov or 786-747-1977) as well as your department Resilience Liaison. In addition, the Resilience Action Team (RAT) exists to champion future-ready change with the purpose of incorporating resilience and sustainability into all aspects of County operations. The RAT is a forum that highlights and elevates the successes of the departments in advancing the County's resilience and sustainability goals while inspiring representatives to serve as future-ready champions within their departments.

<u>County Programs and Requirements</u>

- In compliance with **Resolution No. R-451-14** and **Ordinance No. 14-79**, all County infrastructure projects must consider potential impacts of coastal flooding and sea level rise in all project phases, including but not limited to project planning, design, and construction to ensure their proper function over the entire design life of the project. Design life and criticality of the project should be taken into consideration. For example, highly critical infrastructure or projects must consider more conservative or higher projections of sea level rise while less critical projects can consider lower projections as described in the most recent Unified Sea Level Rise Projections developed by the Southeast Florida Regional Climate Change Compact.

Coastal flooded and associated risks can be caused by tidal flooding near the coast and along primary canals, increased hurricane storm surge flooding, and higher groundwater levels on site which may affect underground infrastructure, among others. This may affect the design of the project site and access to it, the elevation of structures, and the elevation of electronic or mechanical equipment that ensures proper function during regular operations and following a disaster which may include loss of power. Use the County's **Flooding Vulnerability Viewer**, an online GIS tool, to view current and future flood risk at any location in Miami-Dade County. The **County's Sea Level Rise Strategy** (2021) describes five approaches and numerous tools or project elements that can be used to adapt to sea level rise and reduce overall flood risk.

For additional questions related to compliance with the Sea Level Rise requirements, please contact Resilience Program Manager, Christian Kamrath (Christian.Kamrath@miamidade.gov or 786-479-8947).

- The County's **Climate Action Strategy (2021)** sets a path to cut greenhouse gas emissions 50% communitywide by 2030 and reach zero emissions by 2050, and expands on goals adopted in the Comprehensive Development Master Plan (see below). Departments are expected to support implementation through investments in energy efficiency, solar energy, tree canopy, car-free transportation, waste reduction, electric vehicles, etc. Specific programs are outlined below.

For questions regarding the County's Climate Action Strategy, please contact Director of Resilience Programs, Nancy Jackson (nancy.jackson@miamidade.gov or 786-747-1977).

- The Sustainable Buildings Program (SBP) was established in 2007 to provide consistent direction to County agencies and departments and call for the integration of materials and methods promoting environmental quality, economic vitality, and social benefit through best practices in the design, construction, and operation of the County's built environment. The Sustainable Buildings Program is overseen and administered by the Division of Environmental Risk and Resilience.

    <u>TIP</u>: For projects requiring formal certification, it is recommended to budget for an additional LEED AP or ENVISION SP accredited expert to support the application, design, and certification process. In-house accredited staff members have should have the time necessary to dedicate to the certification process and coordinate across disciplines and various stakeholders. internal or external resource. If departments do not have in-house staff with the necessary LEED or Envision accreditations or time for these staff to devote to the project, the department must budget for procurement of external accredited experts.

Does your project need to comply with the Sustainable Buildings Program?

During FY 2006-07, the Miami-Dade Board of County Commissioners (BCC) approved the Sustainable Buildings Program (Ordinance No. 07-65), which was then incorporated into Section 5.02 of the Miami-Dade County Home Rule Amendment and Charter, and Chapter 9, Article III, Sections 9-71 thru 9-75 of the County Code. This legislation created the County's Sustainable Buildings Program (SBP) followed by BCC approval of IO 8-8 in 2007 to establish policies and procedures for the Sustainability Buildings Program (SBP).

In September 2022, the Board of County Commissioners approved a significant update to the Sustainable Buildings Program (Ordinance 22-107). This update enhanced the program by streamlining the compliance process and officially adopting the Envision Standard administered by the Institute for Sustainable Infrastructure, as the required framework for County-funded infrastructure projects. All projects seeking Envision certification must aim for at least the "Silver" award level. Additionally, the update revised the standards for five Prescriptive Path elements and established maximum measures for project qualification. Moving forward, all projects will need to comply with the most current version of Implementing Order 8-8.

Compliance with the Sustainable Buildings Program is required for any project that meets the criteria below. **When in doubt, contact the Division of Environmental Risk and Resilience EARLY on, PRIOR to finalizing the budget and prior to inception of project design.**

For Buildings:

- For New Construction Projects, the minimum rating is LEED Silver per the most recent USGBC adopted version. This applies to all project phases and Section VII Prescriptive Path elements are required.
- For Projects that are not New Construction but meet LEED prerequisites, the minimum rating is LEED Silver per the most recent USGBC adopted version. This applies to all project phases and Section VII Prescriptive Path elements are required.
- For Public Projects that are not New Construction and do not meet LEED prerequisites as determined by the Division of Environmental Risk and Resilience , the Public Project shall adhere to Maximum Measures and Section VII Prescriptive Path elements are required, except as provided in Section VI(A)(3).

For Infrastructure:

- For Infrastructure with costs greater than two million dollars ($2,000,000), the minimum rating is Envision Silver, per the version most recently adopted by the Institute for Sustainable Infrastructure, and Section VII Prescriptive Path elements are required.
- County departments shall select certain Infrastructure Public Projects for formal Envision third-party verification and awards. The total budgeted costs of the projects selected by each department (during each 5-year cycle) must be at least 20% of the dollar value reflected in the Department's five-year financial outlook in the County's Adopted Budget and Multi-Year Capital Plan." For more information, see: https://documents.miamidade.gov/ao-io/IO/IO-08-08.pdf

- All infrastructure projects must use the Envision framework to ensure resilience and sustainability are key components of each project.

Please remember that if your capital project meets any of the conditions listed above, it must comply with the Sustainable Buildings Program and is required to pursue the appropriate certification. **It is critical that language about these requirements is included in all solicitation and procurement documents, contracts, and proposals related to the project.** This ensures that clear expectations are set to support the required integrated design and successful certification outcomes, as well as avoid extremely expensive change orders and similar**.**

For questions regarding the County's Sustainable Buildings Program and complying with the program, please contact Senior Energy Resilience Program Manager, Jason Grant with the People and Internal Operations Department, (Jason.Grant@miamidade.gov or 305-375-4459) for assistance with procurement contract language reviews related to compliance with Sustainable Buildings Program requirements.

Electric Vehicles (EVs) and Charging Equipment (EVSE or Chargers)

- For light **fleet** electric vehicle procurement and requirements, please contact the PIOD Fleet Management Division Director (Yoamel.Zequeira@miamidade.gov or 305-375-1558).
- For questions regarding electric vehicle charging infrastructure UMSA off-street parking ordinance (Ordinance No. 19-17) contact RER Zoning Division (305) 375-2341)
- Contact Kimberly Brown (Kimberly.Brown@miamidade.gov) with RER Planning Division for the following:
    - For general questions, guidance, and strategy questions related to electric vehicles or charging stations
    - To report tracking information on charging stations installed at County facilities, whether they are for public access or fleet access or both
    - For assistance with **public** chargers
- Contact Jason Grant (Jason.Grant@miamidade.gov or 305-375-4459**)** within the People and Internal Operations Department for the following:
    - For electric vehicle charging equipment requirements pertaining to the Sustainable Buildings Program
    - For assistance with greenhouse gas reductions forecasting related to fleet electrification efforts
    - For assistance with solar charging questions

      For questions / guidance regarding facility assessments for charging infrastructure, contact the Division of Environmental Risk and Resilience

The Prescriptive Path Elements and Additional Requirements

County projects must also review the following Board of County Commissioners (BCC) policies which may apply to their projects:

- **Cool Roofs (Resolution No. R-1103-10 and Resolution No. R-54-18):** All County-owned or -operated facilities, including those subject to the SBP, as well as public and affordable housing projects, must comply with the "cool roof" requirement. For these qualifying projects, all new construction, roofing maintenance, and re-roofing work where the surface material is being replaced must utilize highly reflective and emissive materials that remain significantly cooler than traditional materials. "Cool roof" materials must meet the standards for solar reflectance and thermal emittance as determined by the Cool Roof Rating Council (CRRC-1) Product Rating Program, shall be labeled and certified by the manufacturer. In addition, all solicitations for public and affordable housing projects with a contract value of over one million dollars must include a requirement for energy-efficiency reflective roofs or green roofs. These requirements must be based on LEED or similar certification standards for roofs and must be a part of any contract resulting from the solicitation.

- **Solar Hot Water and Solar Photovoltaic Feasibility Evaluation (**Resolution No. R-303-17**):** Existing County properties must be evaluated for the feasibility of using solar hot water and solar photovoltaic installations to generate electricity. This evaluation, at a minimum, must include a preliminary analysis of the following: the estimated cost of installation and maintenance; available area where solar photovoltaic and solar hot water systems could be placed; the amount of electricity and hot water that are being used by the County onsite; and the opportunity to net-meter the output. The study shall also identify different funding options and creative low-interest financing opportunities using the County's own property and rooftops.

- **Benchmarking Energy and Water Use and use of Energy Star Certified products when available (**Resolution No. R-228-09**,** Resolution No. R-918-12**, and** Resolution No. R-795-12**):** All County buildings and projects, once occupied/functional, must continuously benchmark and track whole-building energy and water consumption using EnergyCAP, the County's utility billing management system software platform. This data must also be transmitted, via EnergyCAP or manual upload, to the free federal benchmarking tool known as EnergyStar Portfolio Manager. Energy and water usage for individual units is not required to be reported. These systems help the County strategically manage electricity and water usage and bills, obtain energy and water use intensity values (and in some cases ENERGY STAR ratings), and help with other functions for County facilities. Finally, all product types qualified by and incorporated into an Energy Star certification category that are procured for a project shall have an EnergyStar certification.
    - Whole building data can be obtained through a variety of methods, such as utility meters, sub-meters, and building management systems. In all cases, water and electricity meter numbers, premise numbers, and all other building information required for benchmarking shall be entered into the County's ECAP utility billing management system. The Office of Resilience continues to work with Florida Power and Light (FPL) to obtain whole building data for multi-tenant/multi-family buildings in the County's Portfolio.

- **Water Submeters Required for New Multifamily Residential Developments (**Ordinance No. 08-14 **and** Section 8A-381**(c) of the Miami-Dade County Code):** Per County Ordinance and of the Code of Miami-Dade County, all permit applications for new multifamily residential developments require water efficient fixtures. In addition, Section 8A-381(c) requires a water submeter for each individual dwelling unit in a new multifamily residential development.

- **Electric Vehicle (EV) Charging Stations (**Ordinance No. 19-17**):** Outlines zoning requirements for both community and County projects in the Unincorporated Miami-Dade County Service Area (UMSA) that involve parking or parking facilities for both parking spaces with charging equipment for electric vehicles and EV-ready parking spaces. Please review the table included within the Ordinance which outlines requirements for EV-ready parking accommodations based on the total number of off-street parking spaces.

- **Life Cycle Cost Analysis (LCCA) (County Administrative Order AO 11-3):** Life Cycle Cost Analysis (LCCA) of specific equipment for the County Project is required. LCCA is an analysis that determines the most cost-effective option among different competing alternatives by including all direct and externalized costs associated with processes, materials, and goods (more than initial costs are considered) when estimating the actual total cost of an investment.

- **Green Procurement Preference Program (Resolution No. 1053-09):** Resulted in Miami-Dade County "Buy Green" Purchasing Policy and associated Memorandum to all Department Directors, dated November 2, 2010, specifying the following green commodity priority categories:
    - Janitorial Services – shall require contractors to use Green Seal or EcoLogo certified products
    - Carpet – shall contain the highest level of recycled content practical
    - Computers and Electronic Equipment – shall have EnergyStar and EPEAT certifications as applicable
    - Pest Control – shall use an Integrated Pest Management process
    - Paint – shall be VOC and lead-free
    - Energy using systems and appliances - all product types that are incorporated into an Energy Star certification category shall have an EnergyStar certification.

CDMP Requirements

Specific goals have been adopted by the Board of County Commissioners in the Comprehensive Development Master Plan (CDMP). All county investments should support the following goals.

Miami-Dade County CDMP greenhouse gas emissions reduction goals
Achieve 80% community-wide emissions reduction by 2050 from baseline year of 2008. (LU-10)
Reduce the consumption of gasoline in County operations by 30% and the consumption of diesel fuel in County operations by 70% from the baseline year of 2016 by 2028 and further move toward conversion of the County's fleet to electric vehicles. (LU-10K)
Reduce electricity usage for County facilities by 20% from the baseline year of 2009 by 2025. (LU-10K)
Incorporate green building practices into the design of County facilities and infrastructure (Sustainable Buildings Program). (LU-10K)
Have 30% of county-wide energy obtained from solar by 2030 with the ultimate goal of achieving zero emissions for county-wide energy sources. (LU-10H)
Achieve 30% tree cover. (CON-8M)
Miami-Dade County Facilities CDMP sea level rise goals
Implement strategies to reduce the impacts of climate change on the built environment and address the impacts of the built environment on the natural systems that provide protections against the impacts of climate change. (LU-13)
Identify and address public buildings and infrastructure vulnerable to sea level rise and other climate change related impacts. This includes public buildings, water and wastewater treatment plants, transmission lines and pump stations, stormwater systems, roads, rail, bridges, transit facilities and infrastructure, airport and seaport infrastructure, libraries, fire and police stations and facilities.

Identify funding sources to address identified vulnerabilities with priority given to addressing vulnerabilities to critical facilities and infrastructure. (LU-13D)
The design, location, and development of infrastructure and buildings operated by or on behalf of Miami-Dade County shall include evaluation of sea level rise utilizing the Unified Sea Level Rise Projection. (Note: the Flooding Vulnerability Viewer can be used to do this) (LU-13E)

Additional Division of Environmental Risk and Resilience goals include:

Goal 1: Build a more resilient and healthy community. To prepare, adapt, and strengthen neighborhoods and regions to be future-ready. (Focus – Community-wide infrastructure).

Goal 2: Educate, engage, and empower the community to advance resilience. To educate, engage, and empower residents, businesses, and stakeholders, strengthening and building partnerships to advance sustainable and resilient policies and practices. (Focus-Engagement/Communications).

Goal 3: County is a model and lead by example through resilient County operations and services. To increase the resilience and performance of county operations and policies. (Focus – Government/County Operations).

Information Technology (IT) Programs

Departments should be working year-round in tandem with their ITD Business Relationship Manager assigned to their respective departments. This process is in place in order to make sure that departmental technology needs are properly identified. It is important that departments seeking approval and/or funding for IT projects, submit the "ITLC Program Worksheet" to their OMB Budget Analyst for consideration as part of the department's budget submission. Please note that software upgrades and/or updates are not considered as new IT initiatives.

Each new departmental IT initiative being considered for approval and/or funding should have its own "ITLC Project Worksheet.". The "ITLC Program Worksheet" can be found on the OMB Budget Process webpage FY 2024-25 Budget Development Process

Business Participation Model (BPM)

Departments should continue to budget for the Business Participation Model (BPM). These BPM charges pay for services provided by the Small Business Development Division of the Internal Services Department and the Strategic Procurement Department that are related to your funded FY 2026-27 departmental capital programs. The BPM calculation for your department is based on your total departmental capital budget expenditure for the fiscal year less PTP funding sources, federal and state grants, trust funds and various bond proceeds, where required. At the end of each fiscal year, your OMB Budget Analyst will advise departments as to what their BPM allocation is and departments will be asked to provide the required capital chartfield to post your allocated BPM expenditures to.

Debt Service Payments

In county government, a debt service payment refers to the financial obligation to pay off the principal and interest of long-term debt. In this instance, debt service payments relate to capital programs/projects, either completed or currently under construction, to which the County has secured, or intends to secure, financing. Debt service payments are typically made through a "Debt Service Fund", which is a designated account within the County's General Fund dedicated to covering debt obligations. The "Debt Service Fund" ensures that the County maintains sufficient resources to meet its debt service obligations, thereby preserving its creditworthiness and public trust.

If your department is included in the capital debt service ordinance schedule presented at the beginning of the FY 2025-26 Capital Budget Ordinance (Ord. No. 25-98) section, then the information below applies to you.

After the Board of County Commissioners adopts the annual County budget, the Office of Management and Budget (OMB), working with departments, finalizes the County's operating and capital ordinance schedules. These ordinances establish the County's expenditure authority by fund.

The County's annual adopted budget ordinances can be found on OMB's website under the "Budget" section. It is important that individuals developing their departmental operating and capital budgets know where to find their current year departmental ordinances as it will assist them in developing their upcoming FY 2026-27 proposed budget ordinances.

<u>Budgeting for Future Debt Service Payments in your Operating Budget</u>

If your department currently budgets debt service payments in the department's operating budget, which is included in the debt service schedule of the capital ordinance - then this section applies to you.

When developing your FY 2026-27 Proposed Budget and Multi-Year Capital Plan, and if an updated annual debt service schedule is not yet available, it is recommended that your department increase the current debt service amount by 5% as an estimate for the upcoming fiscal year.

Please be advised that by the second week of April 2026, departments should be receiving from their OMB Budget Analyst the scheduled debt service amount for the upcoming fiscal year. Your department's debt service amount is based on information provided by OMB's Bond Acquisition Administration Division.

<u>Important</u>:

- **The Capital Team, your OMB Budget Analyst, and the Bond Acquisition and Administration Division will not have this information prior to April 2026; therefore, departments should NOT contact these offices for debt service amounts prior to that date**
- **Any questions pertaining to your department's debt service amounts should be directed to your OMB Budget Analyst**

Once your OMB Budget Analyst provides you with the revised debt service amount for FY 2026-27, it is the department's responsibility, working with your OMB Budget Analyst, to ensure the amount is correctly reflected in your department's FY 2026-27 Proposed Budget and Multi-Year Capital Plan.

<u>Budgeting for Future Debt Service Payments not currently budgeted in your department's FY 2025-26 operating budget</u>

If your department is securing a new bond for a capital program/project that will require future debt service payments, then this section applies to you.

When estimating the debt service amount your department should include in the development of its FY 2026-27 Proposed Budget and Multi-Year Capital Plan, please contact David Galvez (david.galvez@miamidade.gov) and Anita Gibboney (anita.gibboney@miamidade.gov) in the Office of Management Budget. These individuals will be able to provide you with an estimated annual debt service amount to include in your FY 2026-27 Proposed Budget. Once OMB's Bond Acquisition Administration Division secures the associated funds, your department will receive the actual debt service amount, along with the multi-year debt service schedule for future years, from your OMB Budget Analyst.

☑ Budget Submission Checklist ☑

Although each budget analyst will review departmental budget submissions somewhat differently, most analysts will be reviewing the plans with the following questions in mind:

Key Dates: **December 1, 2025: BAT/CBAT Opens**
February 6, 2026: Business Plans Due
February 6, 2026: Budgets Due

- ☐ Does the department's budget submission align with the departmental business plan and scorecard?
- ☐ Has the department updated its scorecard? Is the department tracking meaningful outcome measures? Is the department tracking measures included in the budget narrative? Do the scorecard targets align with performance targets and service levels consistent with the most recent adopted budget? Are key projects and initiatives included on the scorecard? Is the measure linked to a resiliency dimension?
- ☐ Did the department submit updated Tables of Organization (functional and staffing chart)? Did the department update and submit the Span of Control?
- ☐ Did the department update the five-year vehicle replacement plan?
- ☐ Did the department complete all appropriate activities in the Resourcing for Results On-line (RFRO) system?
- ☐ If applicable, did the department calculate an administrative reimbursement? If yes, was it submitted to their budget analyst?
- ☐ If the department has applied or is anticipating receipt of grant funds, did it complete Activity "Grant Funding Summaries" in RFRO?
- ☐ Did the department submit any operating enhancements? Were these enhancements provided separately? Did the department provide projected performance impact as a result of the enhancement? Did the department justify its need for the enhancement?
- ☐ Did the department submit any operating reductions? Were these reductions provided separately? Is this considered a reduction or operating efficiency? Did the department provide projected performance impact as a result of the reduction/efficiency? Is the cost reduction accurate?
- ☐ If reductions in existing services are necessary, which services would be eliminated first? Which services would be scaled back? Which service, if scaled back, would become unproductive? What efficiencies can generate savings within existing services? Is there a performance impact as a result?
- ☐ Did the department budget attrition? Why or why not? What is the attrition rate/value? How many vacancies does the department currently have? How many positions are in the current budget vs. the proposed budget? Does the position count match RFRO and the department's functional table of organization, staffing chart?
- ☐ Did the department overestimate and/or underestimate its revenues? Were there any changes to its revenues and why? Were they budgeted at 95 or 100 percent and why?
- ☐ Did the department submit a capital budget plan? If no, why not? Is the plan realistic Is there operating and/or personnel expenses associated with the project? Is it noted, in PeopleSoft? Does the plan's current spending pattern reflect what is budgeted and its true spending capacity? Did the department submit any new capital requests? Does the revenue source match its budgetary allotment? What is difference from FY 2025-26 compared to FY 2026-27?
- ☐ Were Local Mitigation Strategy projects addressed as part of the capital budget submission?
- ☐ Does the department have any IT needs in FY 2025-26 and/or FY 2026-27? If yes, did the department submit their ITLC worksheet?
- ☐ Did the department include fee adjustments (decreases/increases) as part of its FY 2026-27 budget submission?
- ☐ Did the department update its operating/capital unmet needs from FY 2026-27? If so, were they addressed with the budget submission?

Budget Development Process – Business Plan

Business plans are the foundation of the budget development process. Departmental business plans guide the annual budget process that supports the goals and objectives in the Miami-Dade County Strategic Plan, as well as the Mayor's priorities. Together, the business plan and budget comprise an integrated strategic and financial plan.

Prepared every year, the business plans have a two-year window. They summarize a department's vision, mission, and purpose; identify customer requirements; list key issues which may impact the department's ability to achieve its desired outcomes; and communicate its priority initiatives for the current and the next fiscal year. The business plan is a bridge between the Countywide Strategic Plan, the Mayor's priorities, and how each department specifically serves its customers.

Starting this year, business plans will be submitted through the County's Strategic Management System (SMS) through a **business plan fillable form**. Submitted business plan content will also be incorporated into the department budget narrative in the FY 2026-27 budget books.

There are two parts to the Business Plan:

- ***The Narrative*** provides a written overview of a department's vision, mission, customer requirements, recent accomplishments, issues it is facing, and initiatives it wants to pursue in the coming fiscal year. Initiatives include a targeted completion date, expected benefits, and budget impact statement and are aligned to the Mayor's Key Deliverables. Additionally, the business plan includes a future outlook that identifies potential issues, emerging trends, and economic conditions that may affect departmental operations. Starting this year, the narrative will be generated through the new **business plan fillable form** in SMS.

- ***The Business Plan Report*** provides an overview of a department's key performance measures and their alignment to the Countywide Strategic Plan. It is generated from the department's scorecard in SMS. Starting this year, the Business Plan Report will be generated by OMB and appended to the submitted business plan narrative.

  Scorecards are used by departments to manage the implementation of their business plan. Key scorecard elements include the department's objectives and performance measures that demonstrate how well a department is doing. In addition, performance measure targets should reflect the levels required to achieve the goals and objectives of the Strategic Plan. Initiatives, including at a minimum the priority initiatives identified in the business plan narrative, should be added to the scorecard to track progress on specific projects required to meet the targets of a department's most important measures. In addition, measures appearing on the Mayor's Executive Dashboard and the Strategic Plan scorecard should be included in the department's main scorecard and reflected in the Business Plan Report.

Detailed instructions for preparing the departmental business plan can be accessed on the OMB Business Planning Website. Departments must submit business plans to OMB (including confirmation that the Business Plan Report is complete) no later than **January 9, 2026**. Departments must submit final versions of the business plan to OMB no later than **February 6, 2026**.

CONTACTS LIST

Communications, Information and Technology Department (CITD)

Communications	***Contact***	
Digital Communications	Jorge Gomez	305-499-8949
Digital Media Services	Shawn Hinchey	305-375-2431
Creative and Branding Services	Karla Echeverria	305-375-2857
Engagement and Client Services	Francheska Salguero	305-375-2561
Reverse 311	R. Adam Mullins	305-375-5982
Administrative Services	Angelica Suarez	305-375-4572
Strategic Performance (BRM and ePMO)	Maria Johnson	305-596-8128
Administrative Services	Melissa Belmonte	305-275-7825
Enterprise Security	Jorge Mederos	305-596-8862
Applications & IT Services	Jorge Mederos	305-596-8862
Public Safety/Justice	Otto Contreras	305-596-8820
ERP	John Bruno	305-596-8312
County Enterprise Systems	Jeremy Clark	305-596-8047
Citizen & Neighborhood Services	Elio Perez	305-596-8237
Transportation Solutions	German Gonzalez	786-552-8010
Regulatory and Utility Services	Michael Perez	305-596-8756
Data Management & Business Intelligence	Jose Lopez	305-596-8461
Data Managenment & Integrations	Sue Camner	305-596-8322
Geospatial Technologies	Jose Rodriguez	305-275-7642
Business Intelligence & Data Insights	Andrew Wong	786-229-0066
Infrastructure Platform Services	Jorge Olazabal	305-596-8835
Network & Transport	Juan Aguirre	305-596-8941
Enterprise Data Center	Tyrone Garces	305-596-8867
Data Managenment & Integrations	Kawal Kaimchan	305-596-8714
Radio Communications Services	Martin Rose	305-596-8184

People and Internal Operations Department (PIOD)

Benefits and Employee Support Services Division	***Contact***	
Retirement Services		
Employee Services (Benefits)		
Executive Benefits Program		
Deferred Compensation Retirement Optional Program		
Educational Workshops	Michael Naftaniel	305-375-1638
Life Insurance/Death Claims	Victor Martinez	305-375-1074
Group Life Insurance		
Personnel, Time and Attendance		
Longevity Bonus Rates		
Sick Leave Reimbursement		
Social Security Rate	Shane Bissessar	305-375-2583
MICA Medicare Rate		
Payroll		
Recruitment, Testing, and Career Development (RTCD)		
Supervisory Leadership Development Program		
New Employee Orientation Program Expanded	Andrew Mullings	305-375-4059
Employee Development Classes		
Recruitment, Testing and Validation Services	Chantal Ramirez	305-375-2696
Additional Contacts:	Virginia Washington	305-375-1793
Business Supplies	Terrence Thompson	305-592-3752
Moving Crew		
Asset Management Fee		

CONTACTS LIST

Service Tickets/Work Orders/Capital	Marc LaFrance	305-375-4365
Monthly Parking Daily Parking	Yoel Del Rosario	305-375-4159
Real Estate Management	Alejandro Martinez-Esteve	305-375-4402
Facility After-Hours Charges	Alan Shewchuk	305-596-8043
Rent Roll	Thomas Galvez	305-375-3465
Trade Shop Renovation Services	Jorge Orol	786-469-2702
Electrical Energy	Michele Markovitz	305-375-1814
Elevator Maintenance Management and Services	Nicholas Ortiz	305-375-3912
Security Services	Allen Nelson	305-375-1011
Pest Management	Jude Plummer	305-375-3730
Electric Generator Support	Milton Hernandez	305-375-1818
Sign Language Interpreters	Heidi Johnson-Wright	305-375-2013
Graphics and Copy Service	Kathleen Labrada	305-205-1282
Office of Management and Budget (OMB)		
Retirement and Group Health Rates	John Sarduy	305-375-3887
Unemployment Insurance	Budget Analyst	305-375-5143
Constitutional Office	Ryan Lafarga	305-375-4806
Department of Transportation and Public Works (DTPW)		
Countywide Professional Services Agreements	Melvin Cartagena	786-828-8576
	Patrcia Prochnicki	786-469-5332
	Rebecca Schwartz	786-469-5341
	Sandra Melean	786-469-5338
	Armando Gonzalez	786-469-5174
Regulatory and Economic Resources (RER)		
Population Planning Assumptions	Eugene Codner	305-372-6785
	Ruth Rodriguez	305-372-6544
	Manuel Armada	305-375-2804

MIAMI-DADE COUNTY

Office of Management and Budget

The Budget Style Guide

FY 2026-27 Published Edition

Table of Contents

Chapter 1

How to Use This Manual

This manual includes guidelines regarding how to develop department narratives for the Proposed Budget. Consistency among departmental narratives is important in order to create one 'voice' for the overall document.

Note

OMB narrative 'style' varies by section (see overview below). When in doubt, use this manual or the FY 2024-25 Adopted Budget Book as references. If you have any concerns regarding these guidelines, please discuss them with your budget analyst.

Grammar and Punctuation Mark Cheat Sheet		
Narrative Section	**Style-type**	**Punctuation Marks**
Department Summary	- Proper English	All
Expenditures/Revenues by Source	- None	None
Table of Organization	- Bullet Style - Start with Verb - Present Tense	Semicolon and comma
Financial Summary	- RFRO Style	None
Capital Budget Summary	- CIIS Budget Module Style	None
Line Item Highlights	- Header Style (see page 12)	Hyphen
Proposed Fee Adjustment	- Name of Fee - unit	Hyphen and comma
Division	- Proper English - Bullet Style in present tense	Descriptions - all Bullets - commas, semicolon, no periods
Budget Priorities	- Start with Verb - Present Tense	all, but no periods
Additional Comments and Highlights	- Proper English	all, but no periods
Unmet Needs	- Start with Verb	Semicolon and comma

Continuation into FY 2026-27

The FY 2024-25 Adopted Budget included expenditure categories both on the operating and non-operating components of the operating budget as listed below:

Operating Expenditures:

- Salaries
- Salaries (OT)
- Fringes
- Fringes (OT)
- Court Costs
- Contractual Services
- Other Operating (includes inter-departmental transfers)
- Charges for County Services
- Grants to Outside Organizations
- Capital

Non-Operating Expenditures:

- Transfers
- Distribution of Funds in Trust
- Debt Service
- Depreciation, Amortization, and Depletion
- Reserve
- Intra-Departmental Transfers

Capital Highlights Section

When inputting information in this section for the FY 2026-27 Proposed Budget and Multi-Year Capital Plan it is important to properly capture operational impacts the completion of a capital project will have on the proposed budget and multi-year capital plan. Departments should closely examine and properly describe these impacts.

Department Narrative Standards

Chapter 2

Narratives will be compiled using the Budgeting Analysis Tool (BAT) system and a summary of the departmental capital budgets from the Capital Budgeting Analysis Tool (CBAT). Analysts and departments will work together to enter information directly into the system. The BAT system does not have spell check capability. Therefore, it is recommended that information be typed in Word and spell checked prior to copying and pasting into the system.

I. Commonly Used Words Standards

- County (with a capital C) abbreviates 'Miami-Dade County Government'
- FY 2026-27 Proposed Budget (**NOT** FY 2025-26 Budget!!)
- Miami-Dade County or county (with a lowercase c) refers to the physical region
- Board of County Commissioners (BCC), and then 'BCC' thereafter
- Office of the Mayor, County Attorney's Office, Board of County Commissioners. Do not use the 'Mayor,' etc. unless you are referring to the specific job title
- Community-based Organizations as a title; community-based organizations in the text
- Fiscal years should be written as FY XXXX-YY (except in Tables of Organization and Performance Measure sections where FY XX-YY is used)
- Ensure that any acronyms noted in the narrative have their full description previously noted in the same section (i.e. Community Block Development Grant (CDBG))

II. How to refer to Other Departments

Constitutional Offices should be referred to as written below:

a. Sheriff's Office

b. Supervisor of Elections

c. Clerk of the Court and Comptroller

d. Tax Collector

e. Property Appraiser

If you mention another County department in your narrative, first refer to the other department by using its full and proper name, with the preferred abbreviated version in parenthesis. Use the abbreviated version thereafter.

a. Example: Office of Management and Budget (OMB)

b. EXCEPTION: if you are listing several County departments, you do not need to write out each department's full and proper name. For example: "RER will receive reimbursements from the following County departments: Aviation, Fire Rescue…"

III. Numbers: Using Digits or Spelling Out?

Numbers less than two digits should be written as words. Numbers that are more than two digits, or numbers in a sentence with several numbers and one of which is more than two digits, should be written numerically (i.e. one, two three…nine, 10, 11, etc.)

IV. Other Important Standards

1) Seasons are not capitalized unless they are part of a proper name

2) When used as adjectives, the words "state" and "federal" are not capitalized

V. Narrative Section Standards

Each narrative consists of several separate sections in order for department information to be organized and understood easier by the reader. Each section is listed below, followed by standards and examples.

Department Name/Header Picture

FY 2024-25 Adopted Budget and Multi-Year Capital Plan

Office of the Mayor

- The department name will be included on each narrative as it is listed in RFRO. If a narrative does not exist for a particular department, inform your OMB Budget analyst.

Departmental Summary

The Miami-Dade Aviation Department (MDAD) operates a system of airports that provides for the safe and efficient movement of people and goods while being responsive to the needs of customers and safeguarding the environment.

As part of the Economic Development strategic area, MDAD operates Miami International Airport (MIA) and four General Aviation Airports (GAA). MDAD operates the airport system as a financially self-sufficient entity without property tax support from the County. MIA is considered a primary economic engine for Miami-Dade County and is the major trans-shipment point between the Americas, the Caribbean and Europe. Servicing 96 airlines with routes to over 160 cities on four continents, MIA ranks number one in the United States for international freight and number two for international passenger traffic. MIA's vision is to grow from a recognized hemispheric hub to a global airport of choice that offers customers a world-class experience and an expanded route network with direct passenger and cargo access to all world regions.

MDAD works closely with a diverse group of constituents, including cargo and passenger airlines and their customers, the support industries that form the air travel base, the Federal Aviation Administration (FAA), the Transportation Security Administration (TSA), United States Customs and Border Protection, business leaders and the media.

- Use normal prose grammar.
- The department description should match the department's business plan.
- The first paragraph should include the department's mission, vision and values and explain why the department exists in a very high-level summary.
- The department should be identified by its full and proper name in the first sentence, with the acronym or other abbreviated version in parenthesis. Thereafter, when referring to the department, use the abbreviated version or the word 'Department' (uppercase).

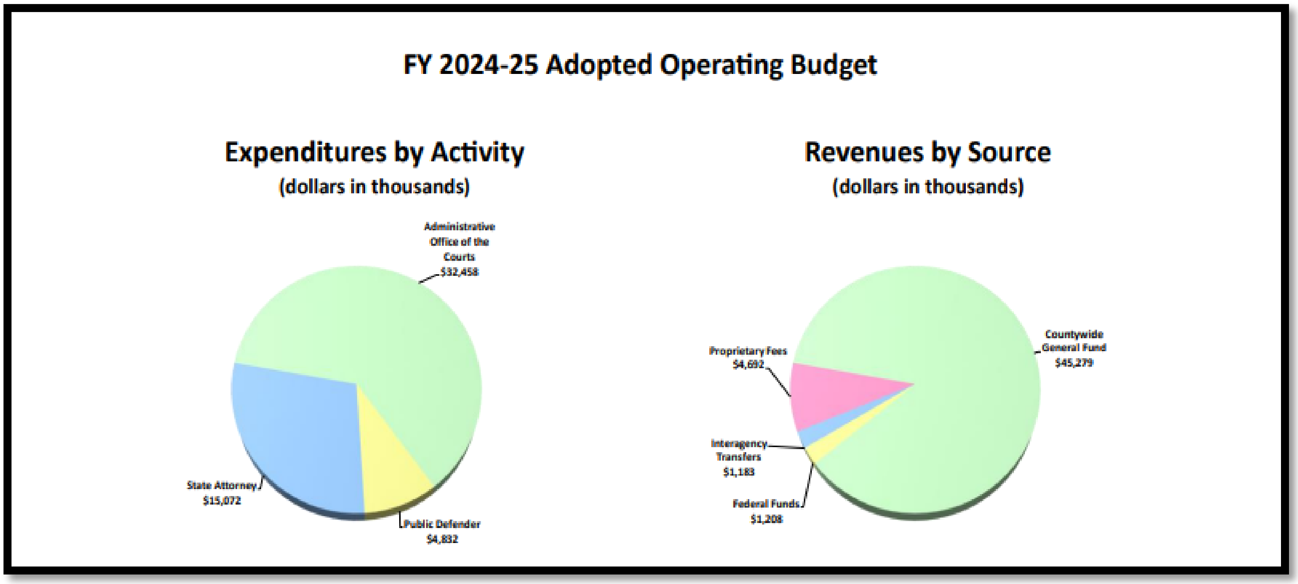
  Examples: The Department of Transportation and Public Works (DTPW); the Miami-Dade Corrections and Rehabilitation Department (MDCR)

- The second paragraph should explain the different functions of the department and list the strategic area(s) with which the department is associated

  Example: "As part of the Public Safety strategic area, MDCR…"

- The third paragraph should explain the needs of the department's customers and identify partners and stakeholders interested in the functions of the departments.

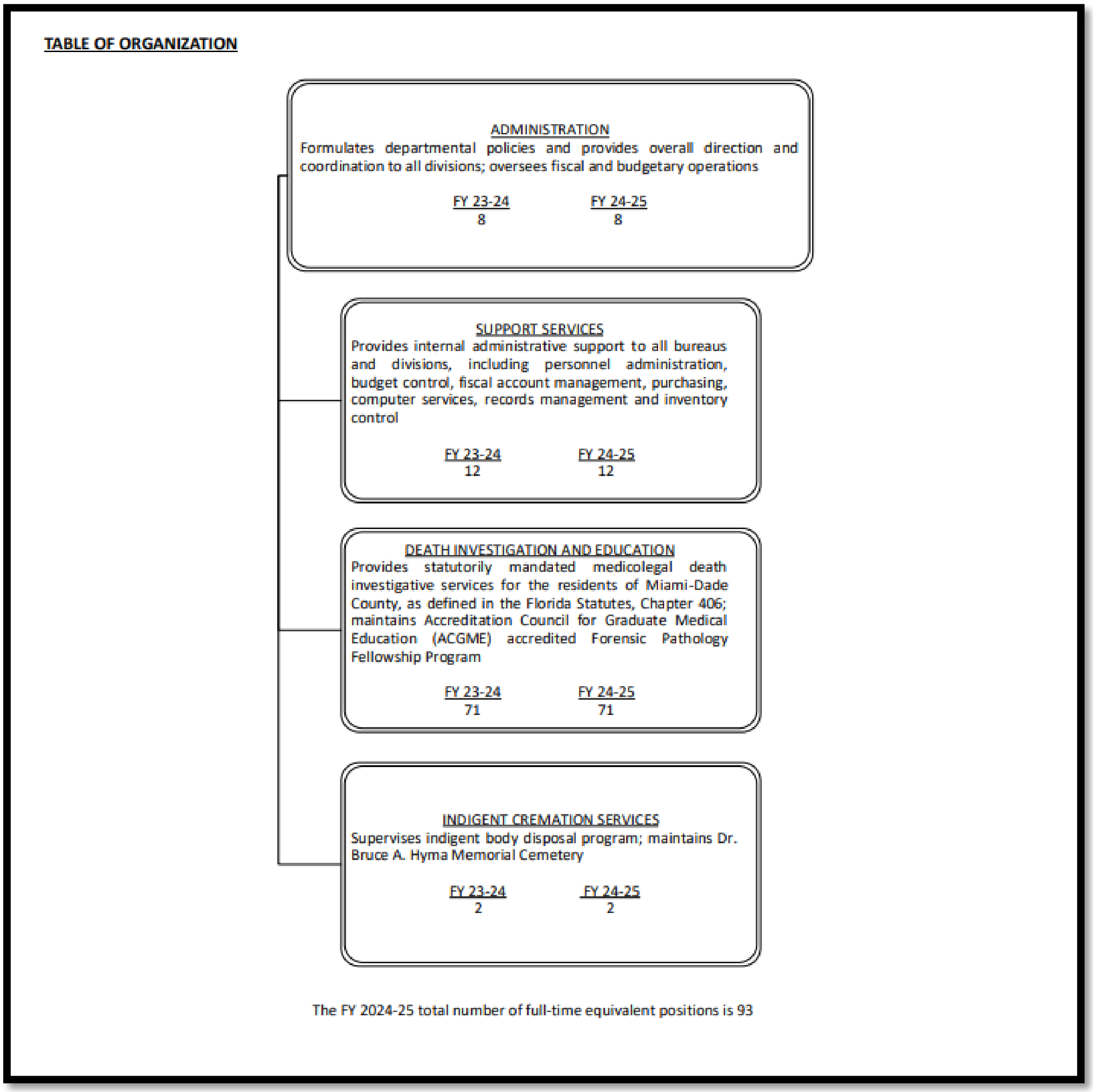
Budget Charts



- The information will be pulled directly from financial values in RFRO.
- Comments (as shown above) are not needed in this section.

Note: If your department requires a comment, contact your OMB Budget Analyst.

Table of Organization (T.O.)



- Table of Organization bullets usually start with a verb in the singular present tense
- Position counts in each division should match position counts in Financial Summary (as shown below)
- Fiscal years use the “FY XX-YY” format in the Table of Organization
- Comments (as shown above) are not needed in this section

  Note: If your department requires a comment, contact your OMB Budget Analyst.

Financial Summary

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Adopted FY 24-25
Revenue Summary				
Carryover	124,180	197,082	234,922	308,813
FDOT Revenues	17,000	17,000	17,000	17,000
Proprietary Fees	174,678	270,506	266,242	271,479
Total Revenues	315,858	484,588	518,164	597,292
Operating Expenditures Summary				
Salary	13,548	29,102	37,013	40,311
Fringe Benefits	10,035	21,849	20,129	22,597
Court Costs	14	29	15	16
Contractual Services	15,375	19,673	26,003	25,962
Other Operating	12,091	24,761	32,669	42,273
Charges for County Services	21,262	31,331	37,738	41,569
Grants to Outside Organizations	40	5	0	0
Capital	606	3,832	15,175	15,011
Total Operating Expenditures	72,971	130,582	168,742	187,739
Non-Operating Expenditures Summary				
Transfers	0	109	800	90,024
Distribution of Funds In Trust	5	0	0	0
Debt Service	0	37	78,494	0
Depreciation, Amortizations and Depletion	0	0	0	0
Reserve	0	0	270,128	319,529
Total Non-Operating Expenditures	5	146	349,422	409,553

(dollars in thousands) Expenditure By Program	Total Funding Budget FY 23-24	Total Funding Adopted FY 24-25	Total Positions Budget FY 23-24	Total Positions Adopted FY 24-25
Strategic Area: Economic Development				
Office of the Port Director	3,829	3,833	17	16
Deputy Director's Office - Finance, Planning and Capital Development	2,773	2,605	31	15
Deputy Director's Office - Operations and Security	0	1,123	0	5
Port Operations	72,547	51,383	237	143
Seaport Maintenance	0	19,171	0	93
Safety and Security	32,046	46,044	115	114
Planning Environment Resiliency and Grants	0	529	0	17
Finance	52,428	36,852	42	51
Strategy and Economic Development	5,119	26,199	21	18
Capital Development	0	0	55	46
Total Operating Expenditures	168,742	187,739	518	518

This information is pulled directly from values placed RFRO.

Selected Item Highlights and Details

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line-Item Highlights	Actual FY 21-22	Actual FY 22-23	Budget FY 23-24	Projection FY 23-24	Adopted FY 24-25
	(dollars in thousands)				
Advertising	39	41	35	280	280
Fuel	394	332	324	297	319
Overtime	1,090	2,688	2,014	3,864	2,823
Rent	169	201	193	268	271
Security Services	-38	-40	0	1	2
Temporary Services	0	26	350	11	250
Travel and Registration	117	299	492	536	511
Utilities	7,804	8,391	11,841	11,969	10,711

This information is updated directly in the RFRO system. If a department expends money on any of the following, they should be identified in this section, using the following titles EXACTLY AS WRITTEN BELOW:

> Advertising, Fuel, Overtime, Rent, Security Services, Temporary Services, Travel and Registration and Utilities

Capital Budget Summary

CAPITAL BUDGET SUMMARY

(dollars in thousands)	PRIOR	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FUTURE	TOTAL
Revenue									
BBC GOB Financing	0	0	260	0	0	0	0	0	260
CIIP Program Bonds	549	0	0	0	0	0	0	0	549
CIIP Program Financing	0	853	0	0	0	0	0	0	853
Total:	549	853	260	0	0	0	0	0	1,662
Expenditures									
Strategic Area: NI									
Animal Services Facilities	229	389	0	0	0	0	0	0	618
Infrastructure Improvements	320	464	260	0	0	0	0	0	1,044
Total:	549	853	260	0	0	0	0	0	1,662

This information will be updated directly from the CBAT system.

Capital Highlights and Operational Impacts

CAPITAL BUDGET HIGHLIGHTS AND OPERATIONAL IMPACTS

- To address the increasing demands and the Department's need for additional space as a result of Miami-Dade County's growing population, the Department has been included as part of the Internal Services Department's Civic Master Plan review
- The FY 2024-25 Adopted Budget and Multi-Year Capital Plan includes an audio visual system for the auditorium where trainings, seminars and events are held by the Department as well as outside organizations (total program cost $505,000; capital program #2000001916); the replacement of the Department's existing case management and laboratory information systems, which are near their end of life and support (total program cost $2 million; capital program #2000002495); the replacement of 46 aging and outdated digital camera kits which enable the Department to document crime scenes, autopsies and evidence (total program cost $263,000; capital program #2000001915); and the replacement of deteriorating fiberglass autopsy trays with stainless steel trays (total program cost $128,000; capital program #2000003419); all capital programs are funded with either General Government Improvement Funds (GGIF) or through the Miami-Dade Rescue Plan Fund
- The FY 2024-25 Adopted Budget and Multi-Year Capital Plan includes improvements to the Medical Examiner's facility including but not limited to furniture, fixtures, equipment, security, electrical, plumbing, air conditioning, roofs, space renovations and various other building infrastructure needs; the capital program is being funded through the Countywide Infrastructure Investment Program (CIIP) (total program cost $4.481 million; $3.395 million in FY 2024-25; capital program #2000003875)
- The FY 2024-25 Adopted Budget and Multi-Year Capital Plan includes the purchase of two vehicles ($190,000) for the replacement of its aging fleet funded with lease purchase financing; the fleet replacement plan will provide operational savings to the Department in the long-term as it will reduce maintenance costs, fuel consumption and overtime as a result of addressing equipment failure; the County's fleet replacement plan is included under Non-Departmental capital program #2000000511

This is updated directly in RFRO.

Transfers and Reimbursement Standards

For transfers and reimbursements, use the following titles EXACTLY AS WRITTEN BELOW:

- Department Name (no acronym, no Miami-Dade in name) – Reason for transfer or reimbursement. Use title case throughout.

  Example: Sheriff's Office – Security Services
- Board of County Commissioners – Support Staff – Sgt-At-Arms Services
- County Attorney's Office – Legal Services

Proposed Fee Adjustments for Services

Adopted

Fee Adjustments	Current Fee FY 23-24	Adopted Fee FY 24-25	Dollar Impact FY 24-25
• Disposal Contract Tipping Fee Rate per Ton	$71.53	$74.40	$5,795,000
• Transfer Fee Rate Per Ton	$15.65	$16.28	$492,000
• Waste Collection Fees	$547	$697	$49,500,000

- This information is if your department is planning to increase fees.

Division Descriptions

DIVISION: DEPUTY DIRECTOR'S OFFICE

The Office of the Deputy Port Director is responsible for day-to-day operations, including property management, environmental, resiliency, long-term planning functions, intergovernmental affairs and public affairs.

- Coordinates federal, state and local legislative affairs
- Coordinates internal and external communication including public information programs and outreach
- Guides organizational development and performance excellence initiatives
- Provides management direction and administration of all departmental operations and personnel

Each narrative includes sections for major functional units. This section begins with a description of the Division's role in the department and a list of its functions.

- The first sentence describes the division and should be taken from the department's business plan. Any additional necessary information can be listed below in bullets.

- The unit description ends with a period and the bullets do not include periods.

Strategic Planning Priorities and Unit Measures

Strategic Plan Objectives								
• PS1-2: Provide forensic and medical investigations quickly, accurately, and in an unbiased manner								
Departmental Objectives	**Performance Measures**	**Measure Type**	**Good Direction**	**FY 21-22 Actual**	**FY 22-23 Actual**	**FY 23-24 Budget**	**FY 23-24 Projection**	**FY 24-25 Target**
Provide accurate service in support of Statutory Mandate (FS Chapter 406)	Indigent Cremation Service Cases processed annually	OP	↔	946	727	860	844	860

- Performance measure information is imported from the online Strategic Management System (SMS)
- This section, when applicable, includes tables detailing the Strategic Objectives supported by each unit

  Note: If your department requires a comment, contact your OMB Budget Analyst.

- Measures are in present tense and do not include any periods. Only the first word and any proper nouns should be capitalized.
- Measures should include description of unit measure if numerical value is greater than one million (see example below)

Resolve disputes between consumers and businesses	Value of Goods, Refunds and/or Services Recovered for Consumers ('000s)	OC	↑	$1,012	$886	$960	$950	$960

Division Comments and Budget Enhancements or Reductions

- Comments should come from the department business plan or convey important budget information.

- Comments will fall under one of four sub-headings, as follows:

Category	Source	Comments
Recent Accomplishments	Business Plan	
Key Issues	Business Plan	
Priority Initiatives	Business Plan	Priority initiatives must include a target completion date, expected benefit and budget impact (including if initiative is budget neutral).
Budget **Enhancements**, *Reductions*, and other Comments	Department and OMB budget staff	Includes budget-related items only – e.g. grants, transfers, payments to outside entities, etc.

Comments are either written with verbs in the past tense or future tense, depending on the intended meaning:

- During FY 2026-27, ISD published five books [if the department has completed it]
- During FY 2026-27, ISD will publish five books [if the department hasn't completed it]

Comments which are "Enhancements" will be shown in bold
Comments which are "Reductions" will be shown in italics

Chapter 3

Other Word Standards

If in doubt regarding how to write a particular word or phrase, please see the guide below. If a word below is not capitalized, but it is used at the beginning of a sentence or in a proper name – capitalize it if it makes sense.

311 Answer Center

3-1-1 (telephone number)

A

Adopt-a-Tree
afterschool
a.m. (ex.: 9a.m. - no space between number and a.m.)
areawide
at-risk

B

bike path
bike trail
buck slips
busway
building code

C

community-based organization
countywide
Countywide General Fund

D

department-wide

E

e-mail

F

farmworker
Florida Building Code
full-time
for-hire

G

General Fund

H

home buyer
homeownership

I

in-house
in-line (when meaning ‘on target’)
infill
Internet

L

landfill
long-range
long-term

M

Metrobus
Metromover
Metrorail
MHz (megahertz)
mid-year

N

non-certified
non-departmental
not applicable <u>or</u> N/A

O

on-board
ongoing
online (when speaking of technology)
on time
Opa-Locka
organization-wide

P

part-time
pass-through
p.m. (ex. 9p.m.; no space between number and pm)

R

right-of-way/rights-of-way

S

square feet (for nouns when more than one)
square foot (for adjectives and nouns when only one)
system-wide

T

tot lot
Tri-rail
Truth in Millage

W

wastewater
web portal

Chapter 4

Common Narrative Submission Errors

This section of the manual provides examples of common errors found in departmental narratives consisting of grammar, capitalization & punctuation, and style/narrative formatting.

I. Grammar

- Incorrect subject – verb agreement. For example: “actuals reflects” or “the budget include”
- Incorrect use of singular vs. plural nouns. For example:

  The FY 2026-27 Proposed Budget includes the reclass and transfer out of two Maintenance Repairer positions in the Public Housing Division to two Human Resource Managers in the Human Resources Division
- Inconsistent use of the definite article in a list of department or agency names. For example:

  Provides direct architecture and engineering procurement and selection processes for the Miami-Dade Water and Sewer Department (WASD), the Department of Transportation and Public Works, and Seaport

II. Capitalization & Punctuation

- Incorrect capitalization – including:
  - capitalizing all words in a performance measure name – only the first word and any proper nouns should be capitalized
  - errors in the use of County (for Miami-Dade County government) vs. county (for the geographical area)
  - capitalizing the adjectives “state” and “federal” – these should be lower case
  - forgetting to capitalize “Department” or “Division” when used a shorthand for the complete department or division name. For example:

    In FY 2026-27, the Department will commence construction at Ferguson Park to include a fitness court, shelter, shade trees, bike racks and replacement of walkways as part of the ~~department’s~~ Department’s Local/ADA Park Program
- Incorrect punctuation – failure to use semicolons when a sentence or bullet includes a “list within a list” – as in “maintenance of lakes, lake fountains and irrigation systems” in the example below:

  Provides enhanced landscaping services to 120 special assessment districts including tree care~~,~~; enhancements to community entrances and community walls~~,~~; and maintenance of lakes, lake fountains and irrigation systems
- Incorrect punctuation – using a comma where a colon would be more appropriate:

  The FY 2026-27 Proposed Budget includes the transfer of the Human Resources Unit to the newly created Human Resources and Employee Recognition Division; this includes four positions~~,~~: one Human Resources Manager and two Senior Personnel Specialists

Note: The **Oxford comma** is optional, unless it is needed to clarify the meaning of a sentence.

For example, both sentences below are correct:

OMB assists with the development of business plans, budgets, and performance measures.

OMB assists with the development of business plans, budgets and performance measures.

However, only the first sentence below is correct:

My heroes are my grandparents, Batman, and Wonder Woman.

My heroes are my grandparents, Batman and Wonder Woman.

III. Style / Narrative Format Errors

- Using more than one sentence per bullet; semicolons should be used within bullets as needed. For example:

  The FY 2026-27 Proposed Budget includes the transfer of the Human Resources Unit to the newly created Human Resources and Employee Recognition Division~~.~~; ~~T~~this includes four positions: one Human Resources Manager and three Senior Personnel Specialists.

- Use of the first person – e.g. "our customers." The third person should be used – e.g. "its customers" or "the Department's customers"
- Incorrect phrasing of department Unmet Need – for example:

  Animal Care Specialist – Fund 20

  Unmet needs must include a subject and a verb as well as an explanation of why the resource is needed. For example:

  Fund 20 Animal Care Specialist positions to provide enhanced levels of care to shelter animals

- Incorrect use of numbers – numbers one through nine should be written as words; numbers 10 and greater should be written using numbers
- Unnecessary repetition of full names when an acronym has already been stated. For example, once "Regulatory and Economic Resources (RER)" is used, the acronym "RER" should be used exclusively

IV. Other Common Errors

- Division name used in bullets does not match Division name shown in Table of Organization
- Bullets that refer to future dates which are already in the past.
- Asterisks (*) used in the table of performance measures are out of order and/or do not correctly correlate to the written notes.
- Duplicate / repeated bullets.