



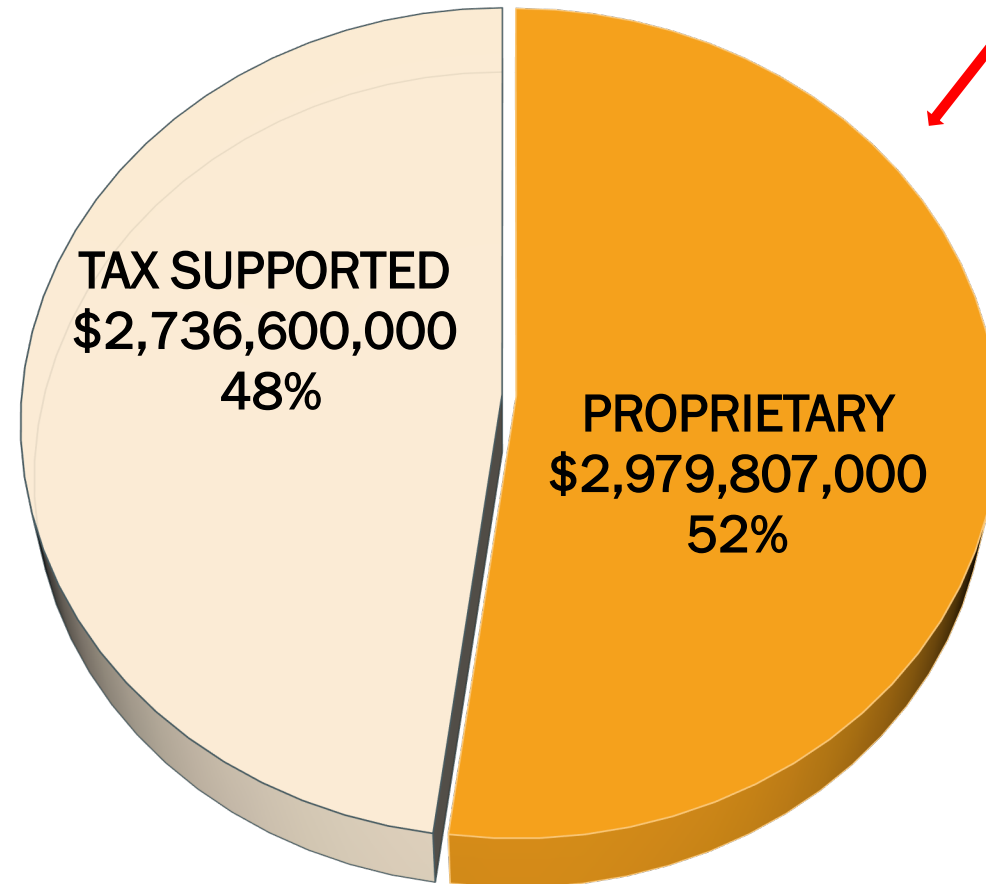
# Revenue Estimating

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FY 2021-22

# County Revenues

The County's Operating Budget is supported by many different types of revenues that generally fall into two major categories – Tax Supported and Proprietary



Total Budget: \$9,051,874,000  
Capital: \$3,335,467,000  
Operating Budget: \$5,716,407,000

# County Revenues

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General Fund Revenues: ad valorem (property) sales, gas, utility, communication, and local business taxes and revenue sharing (state) and other miscellaneous revenues (carryover, interest)

Proprietary Revenues: user generated fees such as permits, admissions, rental, traffic citations, tourist and food and beverage taxes, code enforcement fines, to name a few

Grants: state and federal revenues

Interagency transfers: reimbursement for expenses supported by other governmental entities: local, state and federal, trust funds and donations

# General Fund Revenues

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## ☐ Revenues:

- ☐ Ad valorem – property taxes
- ☐ Sales Tax
- ☐ Utility Tax
- ☐ Communication Tax
- ☐ Gas Taxes
- ☐ Revenue Sharing (State)

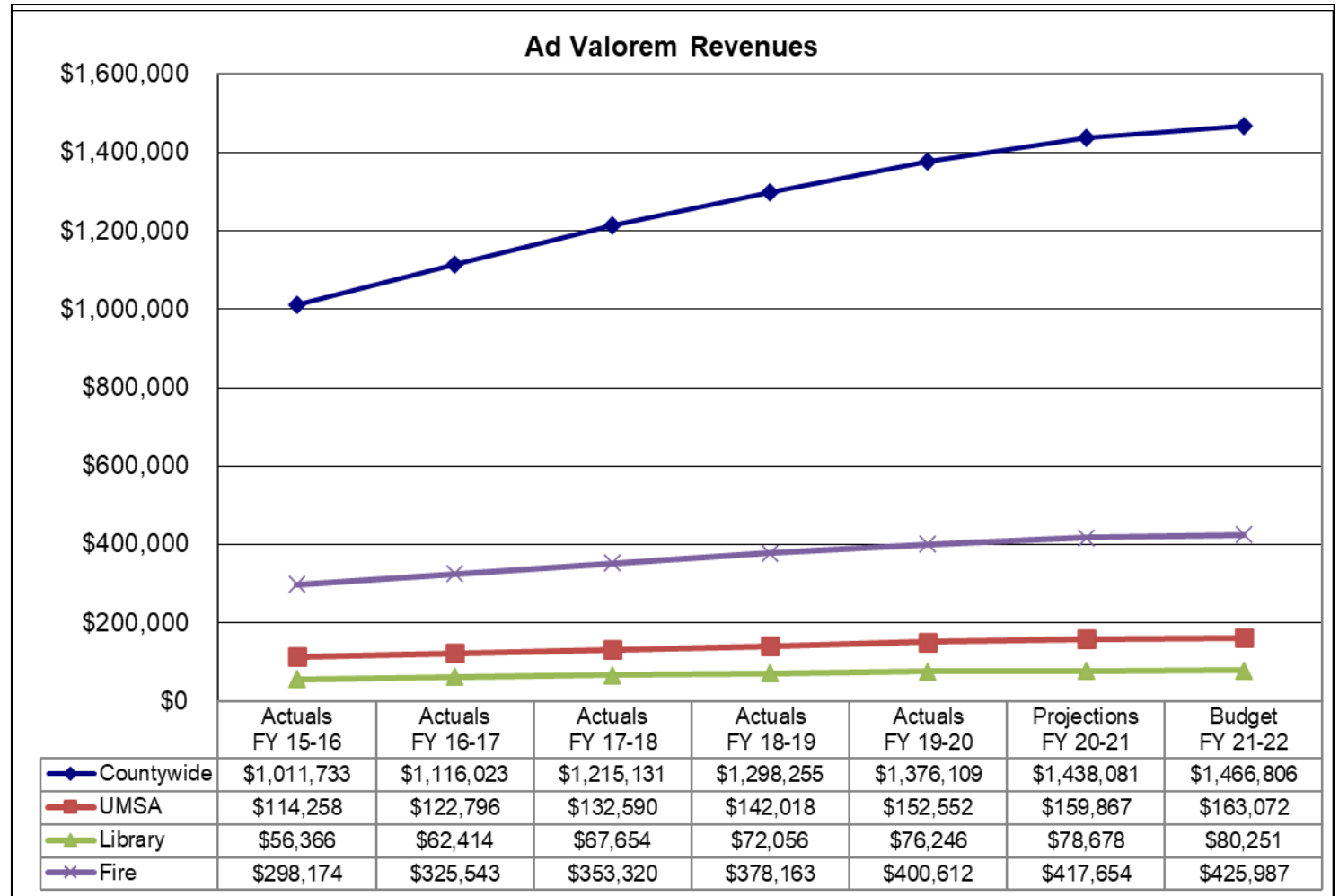
## ☐ Departments Supported:

- ☐ Police, Corrections, Fire Rescue, Medical Examiner, Judicial Administration, Juvenile Services
- ☐ Animal Services
- ☐ Parks, Recreation and Open Spaces
- ☐ Community Action and Human Services, Public Health Trust
- ☐ Regulatory and Economic Development (Resilience and Business Planning), Miami-Dade Economic Advocacy Trust (Economic Development)
- ☐ Internal Support Departments (ISD, ITD, OMB, HR, AMS, Communications), Elections, Property Appraiser, Ethics, IG, BCC and Mayor's offices

\*Note: some of these departments also receive/generate proprietary revenues

# Property Tax Revenues

Ad valorem – generated as prescribed in State Statute (tax roll value multiplied by the appropriate millage rate) and budgeted at 95 percent; BCC sets of the millage rate for the County's four taxing jurisdictions (Countywide, Fire, Library and Unincorporated Municipal Services Area (UMSA



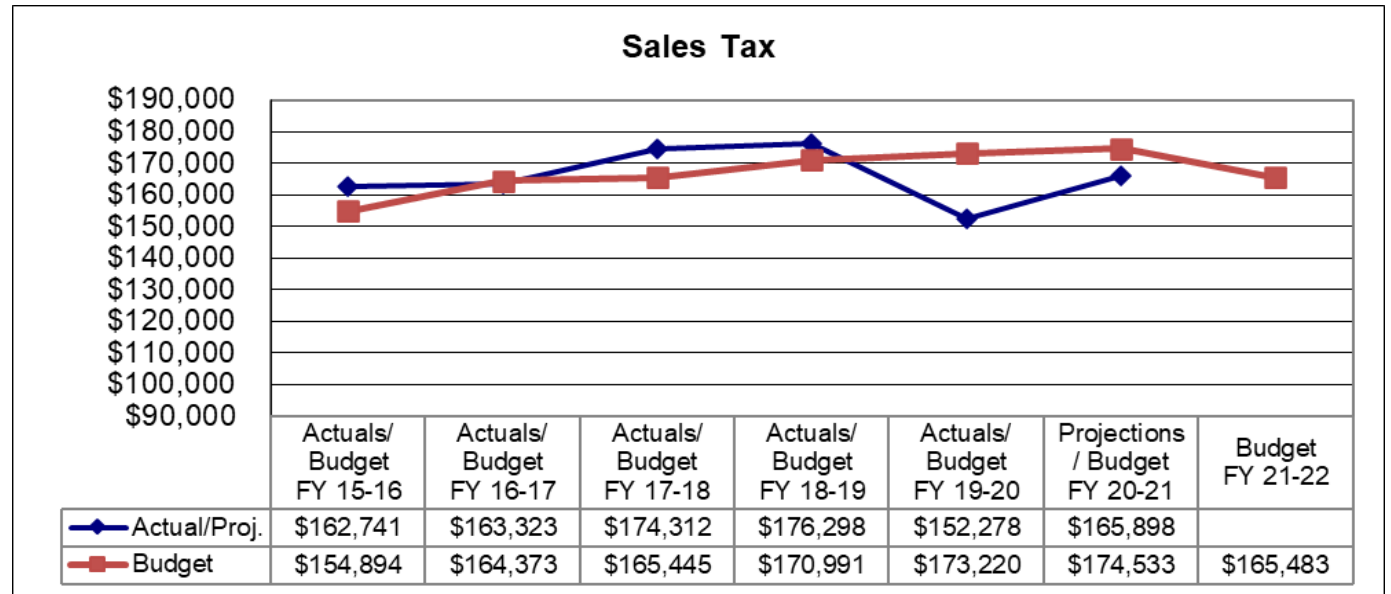


# Sales Tax

Primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs – distributed as prescribe in state statutes

The performance of this revenue is susceptible to economically driven stressors.

The CW/UMSA split is defined in state statute.



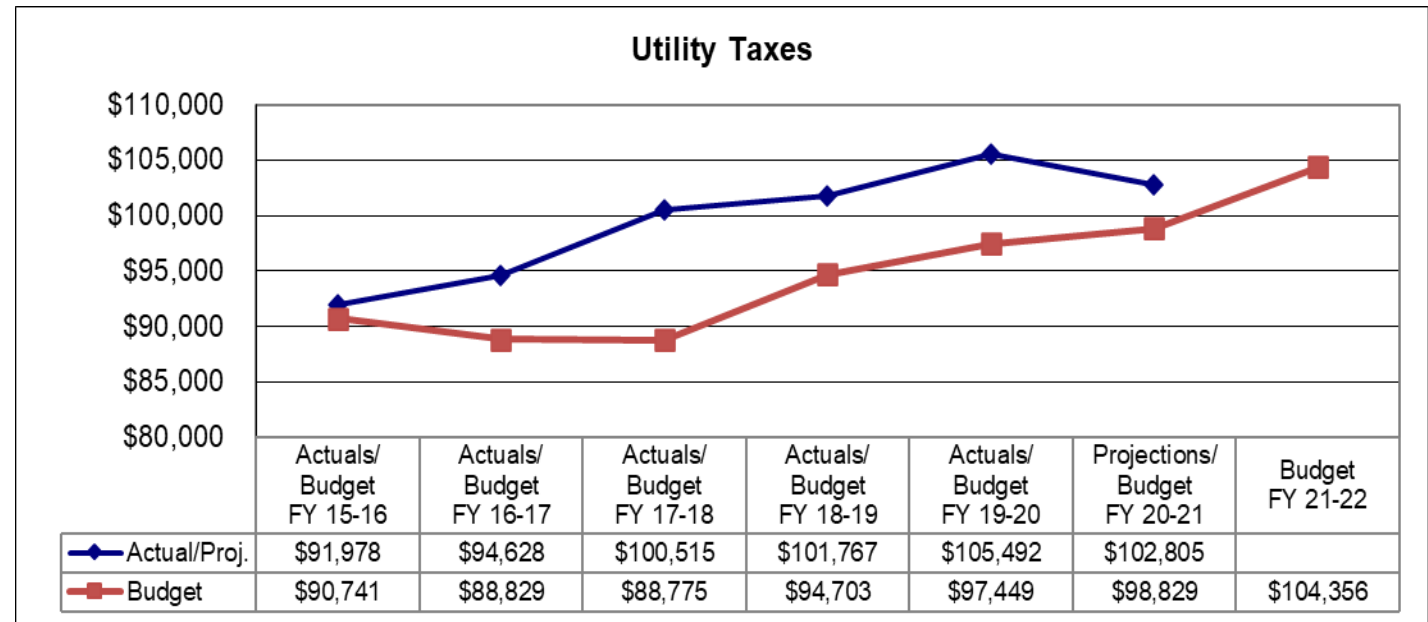
The FY 2020-21 projections reflects the impact of the pandemic and assumes that the economy would return to normal by the second quarter of the fiscal year. The FY 2021-22 proposed estimate, reflects a five percent growth and budgeted at 95 percent.

# Utility Taxes

Utility Taxes are collected on electricity, gas and water utility services.

The performance of this revenue is impacted by consumer consumption and incorporations and annexations, if applicable.

This revenue is recognized as an UMSA revenue.



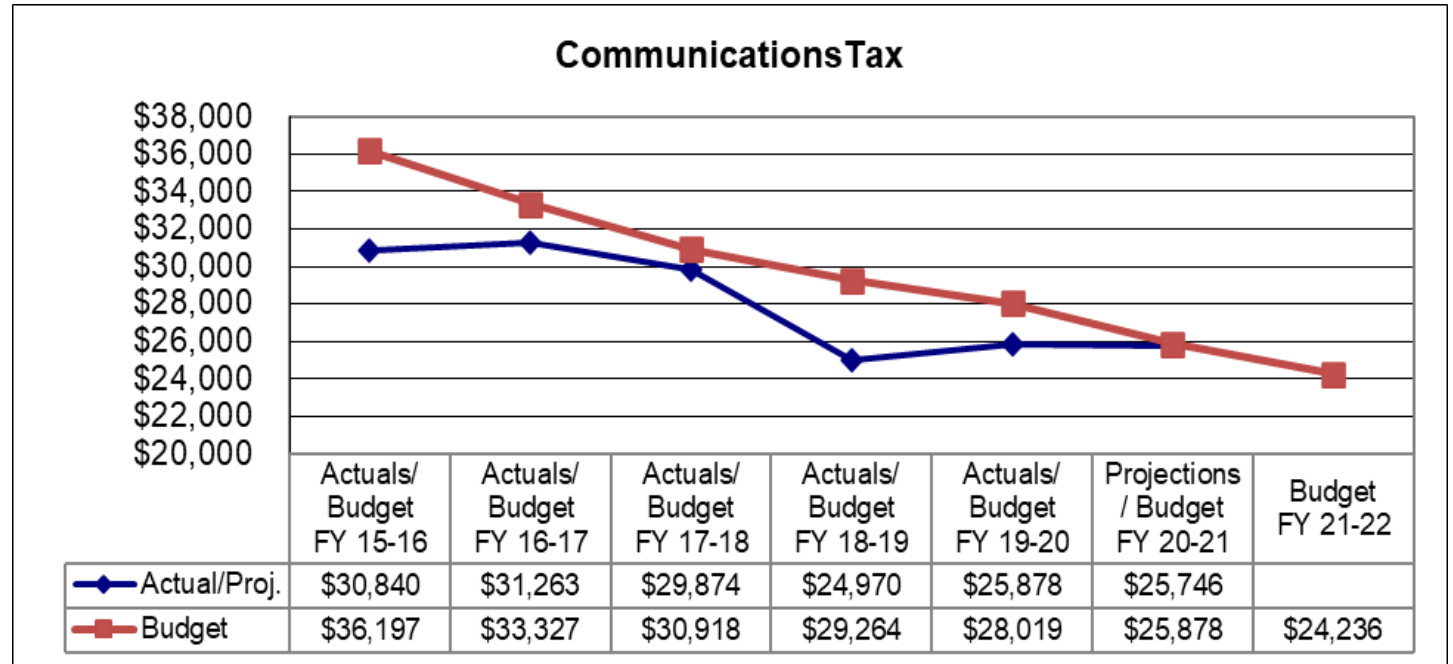
The FY 2020-21 projections reflects that shift of consumption from residential back to commercial as people return to work. The FY 2021-22 proposed estimate takes the average revenues collected over the prior three-year period with a five percent growth budgeted at 95 percent.

# Communications Taxes

Tax is imposed on retail sales of communications services which originate and terminate in the state or originate or terminate in the state and are billed to an address within the state.

Communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium.

This revenue is recognized as an UMSA revenue.



On an annual basis the state makes changes to the formula that impacts the revenues distributed to municipal jurisdictions. The FY 2021-22 proposed estimate takes the average revenues collected over the prior three-year period budgeted at 95 percent.

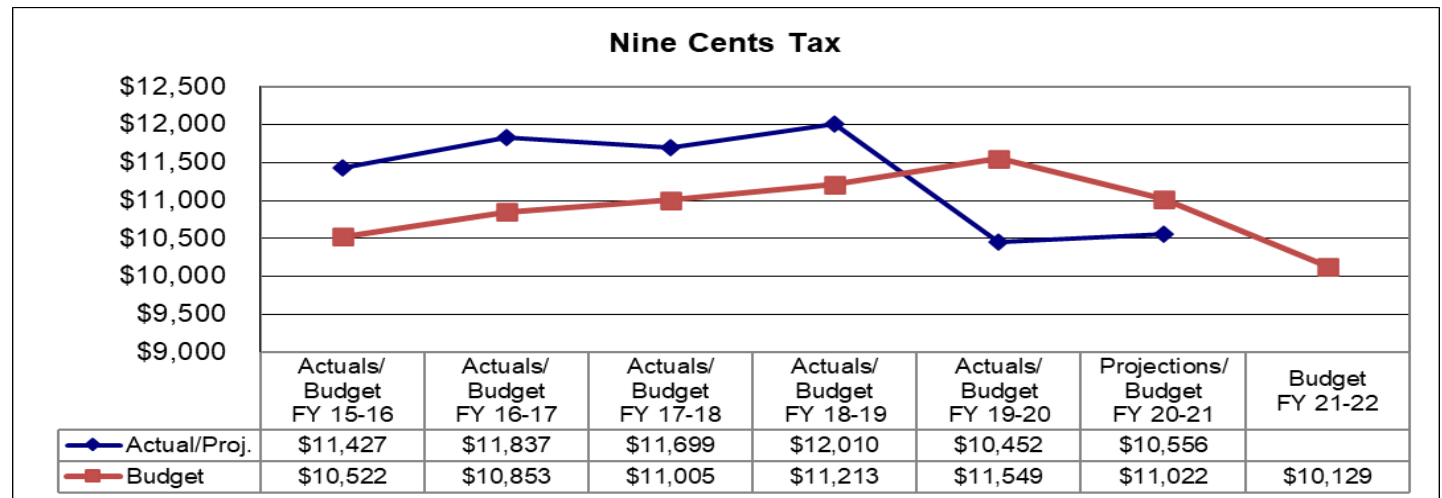
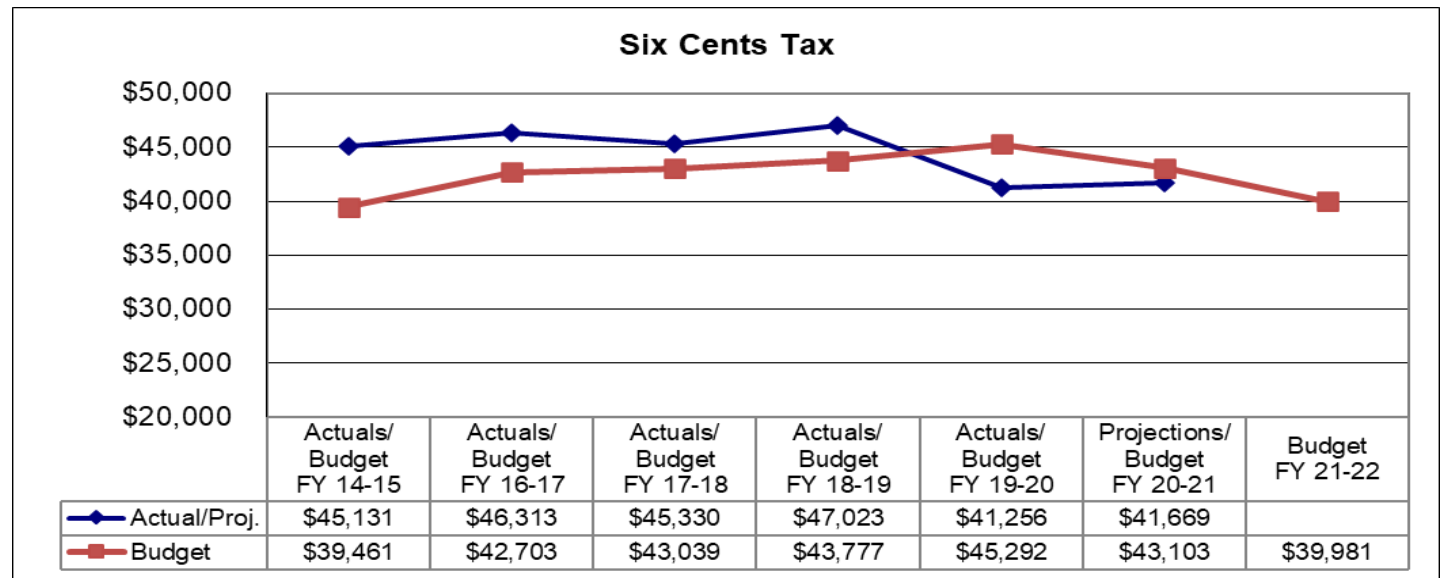


# Gas Taxes

The County has three gas taxes: 6 cents, 9 cents and constitutional gas taxes(3 of the 5 cents are levied by the County).

The performance of this revenue is impacted fuel consumption and promotion of fuel-efficient alternatives.

These revenues are recognized as Countywide revenues.



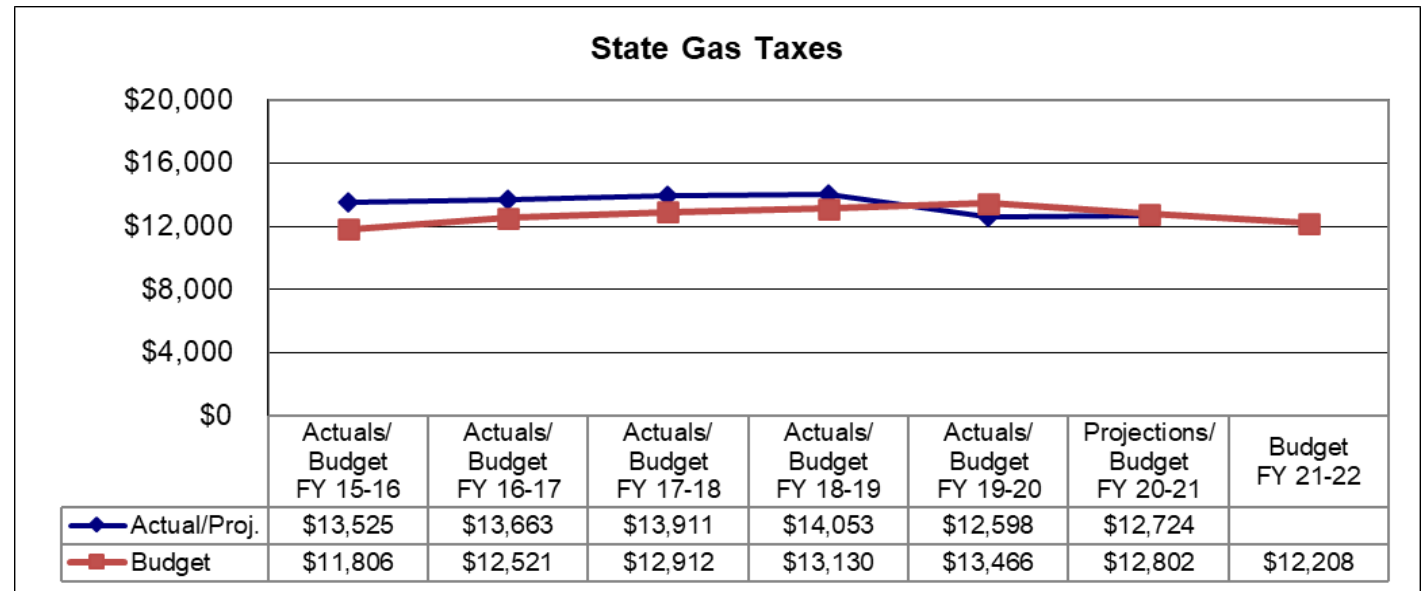
The FY 2020-21 projections reflects that shift of consumption from residential back to commercial as people return to work. The FY 2021-22 proposed estimate takes the average revenues collected over the prior three-year period with a five percent growth and budgeted at 95 percent.

# Gas Taxes

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The performance of this revenue is impacted fuel consumption and promotion of fuel-efficient alternatives.

These revenues are recognized as Countywide revenues.



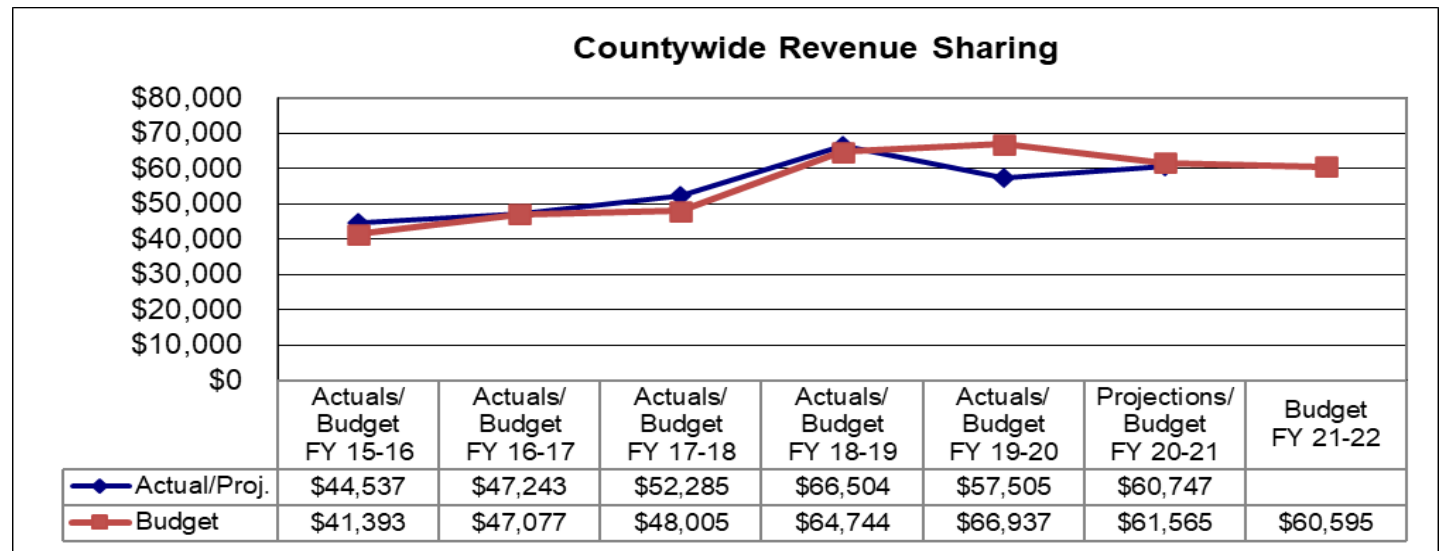
Year over year gas taxes remain relatively flat with the exception of the pandemic years. The FY 2021-22 proposed estimate reflects a one percent growth from the projection and budgeted at 95 percent.

# State Revenue Sharing

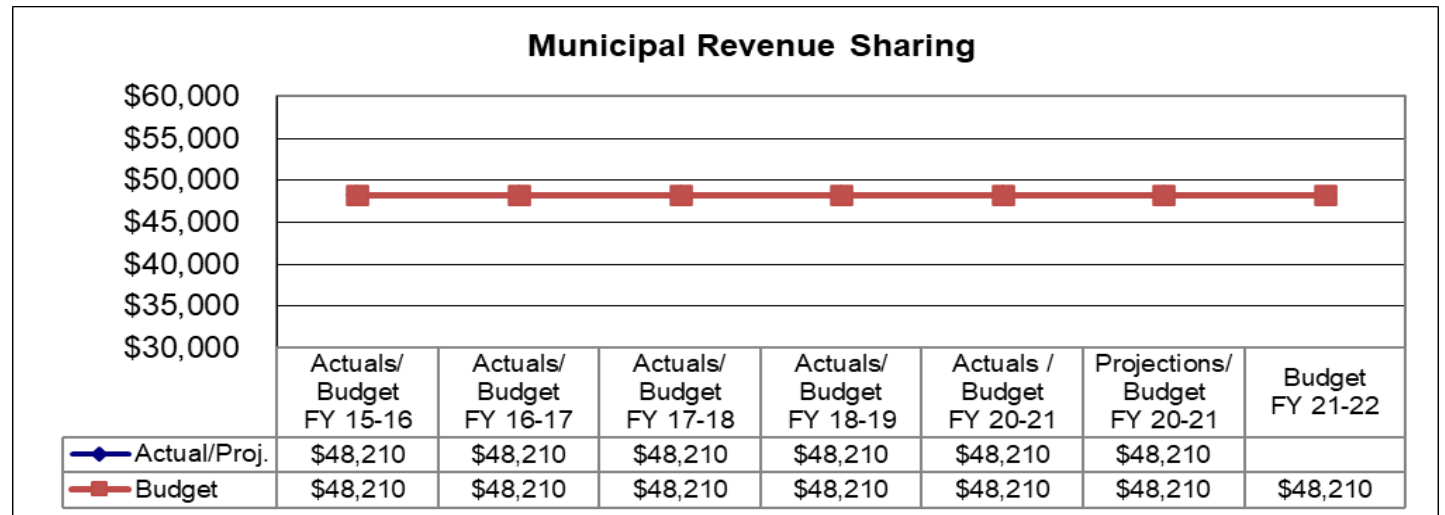
County Municipal Revenue Sharing Revenue is distributed from the Revenue Sharing Trust Funds for counties which is comprised of 2.9 percent of net cigarette tax collections and 2.081 percent of sales and use tax collections.

The performance of this revenue is impacted by consumer spending and the annual sales tax exemptions days approved by the State legislature.

The municipal revenue is a set value that does not change per state statutes.



The FY 2020-21 projections reflects a six percent growth when compared to FY 2019-20 actuals. The FY 2021-22 proposed estimate reflects a five percent growth from the projection budgeted at 95 percent.



# Proprietary Revenues

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## ❑ Proprietary Revenues:

- ❑ Tourist Taxes (including Food and Beverage)
- ❑ Airport/Seaport revenues
- ❑ PTP Surtax
- ❑ User Access Fees (e.g. fares, transport permits, admissions, rental and license fees)
- ❑ Enforcement fees and penalties
- ❑ Traffic Revenues

## ❑ Departments Supported:

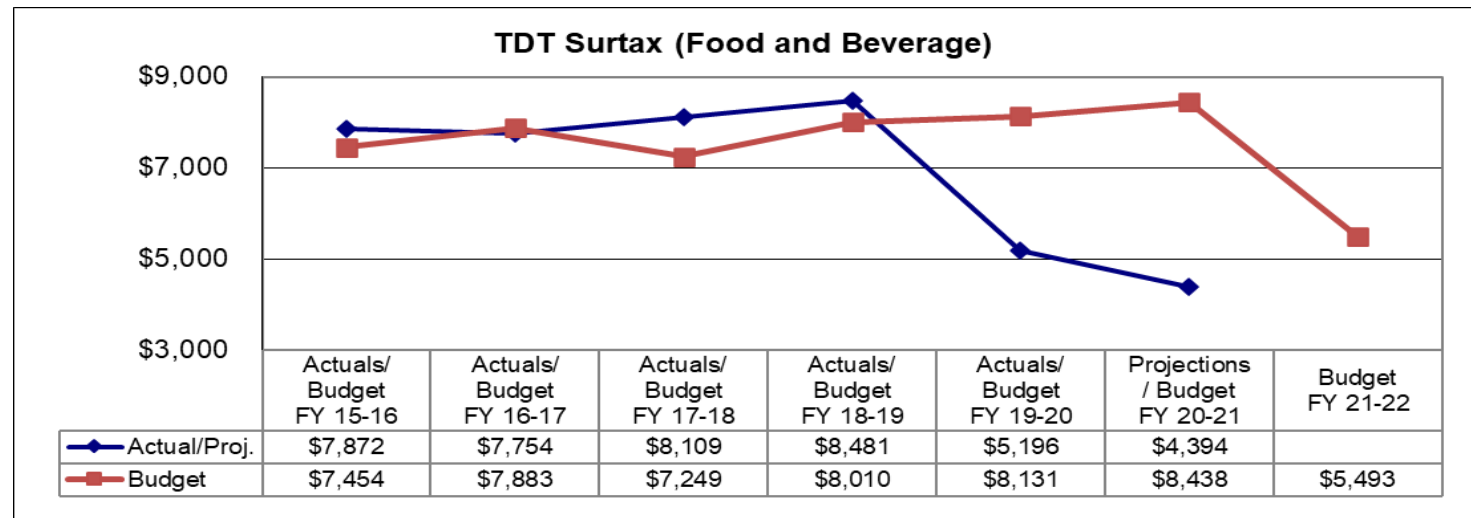
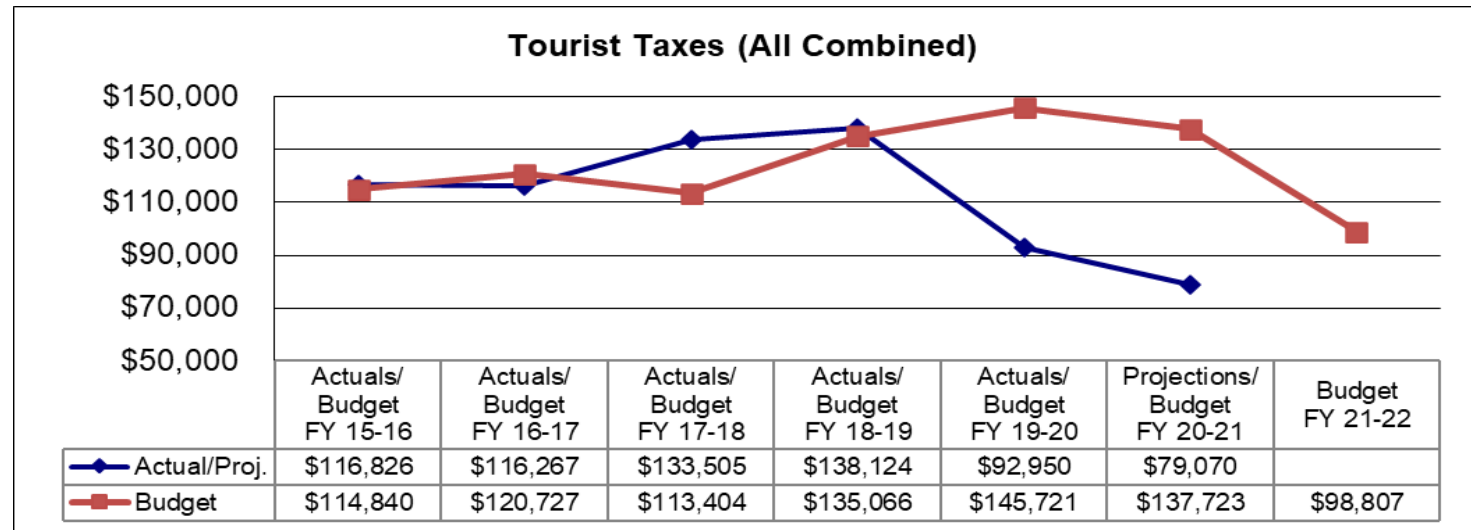
- ❑ Fire, Office of the Clerk, Judicial Administration, Juvenile Services, Miami-Dade Economic Advocacy Trust
- ❑ Cultural Affairs, Parks, Recreation and Open Spaces
- ❑ Animal Services, Solid Waste, Water and Sewer
- ❑ Transportation and Public Works
- ❑ Aviation, Seaport and Regulatory and Economic Resources

# Tourist Taxes

The County have various tourist taxes: 2% Tourist Development Tax, 3% Convention Development Tax, 1% Professional Sports Franchise Tax and Food and Beverage Taxes (1% for Homeless and Domestic Violence and 2% Tourist Development Tax from hotel and motel)

The performance of these revenues are impacted by tourist activities, the international economy, sports and cultural venues and the strength of the US dollar.

These revenues were and continue to be severely impacted by the pandemic.



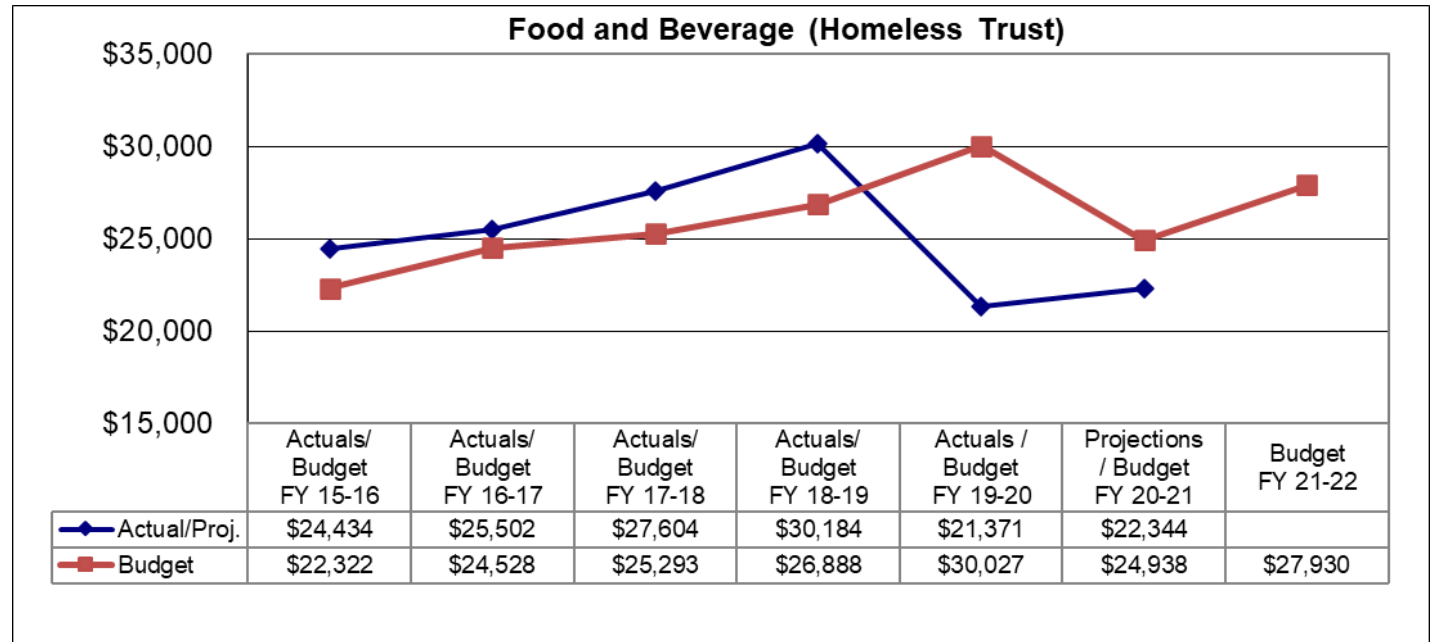
The FY 2020-21 projections are showing some improvement but not to the pre-pandemic levels. Based on first quarter performance, revenues are approximately 50 percent of the FY 2018-19 for the same time period. The FY 2021-22 proposed estimate reflects a 25 percent improvement from the FY 2020-21 projection.

# Tourist Taxes

The 1% Food and Beverage Tax is designated in state statutes to homeless and domestic violence activities.

85% of the collection is distributed to the Homeless Trust to end homelessness and 15% is set aside for operations and construction of domestic violence shelters.

These revenues were and continue to be impacted by the pandemic.

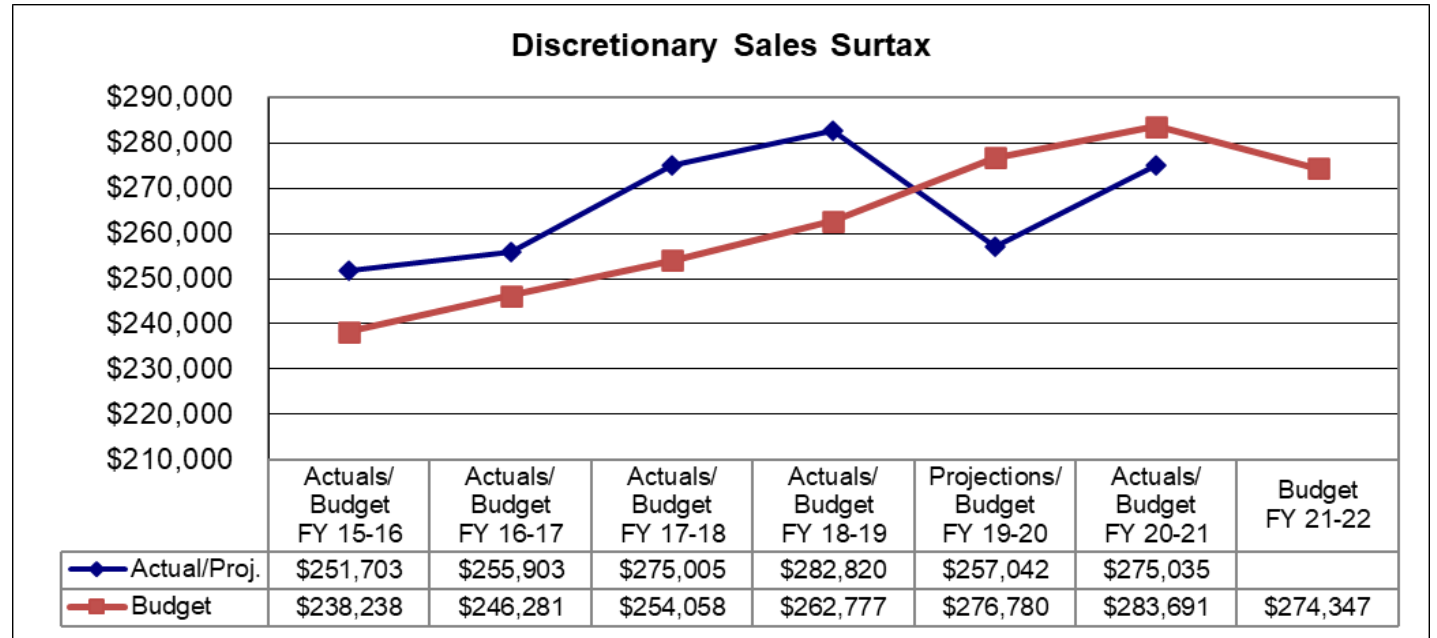


Although this revenue stream has been performing slightly better than the other tourist taxes, it is not back to FY 2018-19 levels. The FY 2021-22 proposed estimate reflects a 25 percent improvement from the FY 2020-21 projection.



# Discretionary Sales Surtax

The County has two discretionary sales taxes (half penny) on countywide sales, use, rentals, admissions and other transactions, up to \$5,000 on sales of tangible personal property; one provides a local funding source dedicated exclusively to implement the projects in the People's Transportation Plan (PTP) and the other provides funding for the operation, maintenance, and administration of Jackson Memorial Hospital (JMH).



The FY 2020-21 projections reflects a seven percent improvement from prior year actuals. The FY 2021-22 proposed estimate reflects a five percent improvement from the FY 2020-21 projection budgeted at 95 percent.

# State and Federal Revenues

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## ❑ State and Federal Revenues:

- ❑ Community Development Block Grants
- ❑ Formula grants
- ❑ Head Start and Early Head Start
- ❑ Law Enforcement Grants
- ❑ HUD Grants
- ❑ Inland Navigation Grants

## ❑ Departments Supported:

- ❑ Administrative Office of the Courts, Police, Corrections, Fire, Juvenile Services, Legal Aid
- ❑ Transportation and Public Works
- ❑ Parks, Recreation and Open Spaces, Cultural Affairs, Library
- ❑ Regulatory and Economic Resources
- ❑ Community Action and Human Services, Homeless Trust, Office of Management and Budget (Ryan White Program), Public Housing and Community Development
- ❑ Elections

# Interagency Revenues

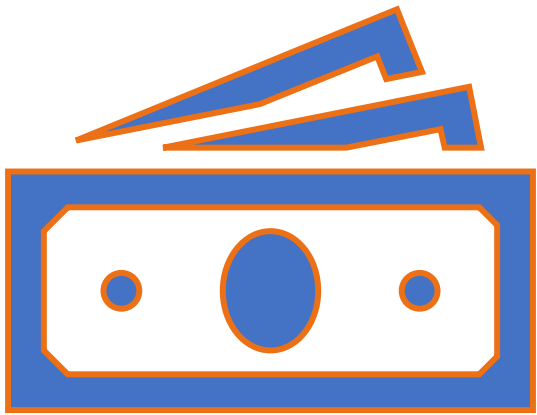
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## ❑ Interagency Revenues:

- ❑ Donations
- ❑ Reimbursement from other governmental agencies (internal and external)
- ❑ Trust Funds
- ❑ Funding Models
- ❑ Intradepartmental Transfers

## ❑ Departments Supported:

- ❑ Board of County Commissioners
- ❑ Fire, Judicial Administration, Police
- ❑ Cultural Affairs
- ❑ Transportation and Public Works
- ❑ Cultural Affairs, Parks Recreation and Open Spaces
- ❑ Audit and Management Services, Communications and Customer Experience, Finance, Human Resources, Information Technology, Internal Services, Office of Management and Budget



# Office of Policy and Budgetary Affairs

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