

### OUR GOVERNMENT

Miami-Dade County is unique in its structure and has been recognized nationally for our dedication to results-oriented management. Many of our programs and services have received awards based on our service delivery planning and allocation of resources. The County has operated since 1957 under a unique metropolitan system of government known as a "two-tier federation." This was made possible when Florida voters approved a constitutional amendment in 1956 that allowed the people of the County to enact a [Home Rule Charter](#). At that time, the electors of Miami-Dade County were granted the power to revise and amend the Charter by countywide vote. The most recent amendment was in November 2020.

On November 6, 2018, the voters of the State of Florida approved Amendment 10 to the state's constitution, which requires the County to create the constitutional offices of the Supervisor of Elections, the Tax Collector, and the Property Appraiser. It also requires the County to reestablish the Office of the Sheriff and transfer custodian of county funds functions to the Clerk of the Court and Comptroller (the Clerk) by January 7, 2025. Additionally, Amendment 10 removes the current ability for the County, by charter, to abolish these constitutional offices, change the length of their four-year terms, transfer their duties to other offices or eliminate the election of the constitutional officers.

Regardless of these changes, the County has home rule powers, subject only to the limitations of the Constitution and general laws of the State. We are, in effect, a regional government with certain powers effective throughout the entire county, including 34 municipalities located within the county and a municipal government for the unincorporated area of the county. Unlike a consolidated city-county, where the city and county governments merge into a single entity, these two entities remain separate. Instead, there are two "tiers" or levels of government: city and county. The County can take over certain activities of a city's operations if the services fall below minimum standards set by the Board of County Commissioners (BCC) of Miami-Dade County or with the consent of the governing body of a particular city. The County can also dissolve a city with fewer than 20 electors.

Of the county's total population, an estimated 1.2 million or 43.5 percent live in the Unincorporated Municipal Service Area (UMSA), the majority of which is heavily urbanized. For residents living in UMSA, the County fills the role of both tiers of government. All County residents pay a property tax to support regional services, such as transportation, jails and regional parks. Residents within UMSA also pay a property tax for municipal-type services provided by the County such as local sheriff patrol, local parks and local roads. Residents of municipalities do not pay UMSA tax, but rather pay a property tax to the municipality in which they reside for their respective municipal type services. Each municipality levies taxes against its property tax roll. Municipalities develop and approve their own budgets, which are not part of the County's budget. The following table shows the population and roll value for each municipal taxing jurisdiction.

## FY 2024-25 Proposed Budget and Multi-Year Capital Plan

<b>MIAMI-DADE COUNTY POPULATION AND ASSESSMENT ROLLS</b>				
Jurisdiction	2023 Population *	Percent of Total Population	2024 Assessment Roll Value (in \$1,000) **	Percent of Tax Roll
Aventura	40,247	1.46	\$13,549,225	2.87
Bal Harbour	3,054	0.11	\$6,896,440	1.46
Bay Harbor Islands	5,895	0.21	\$2,096,671	0.45
Biscayne Park	3,083	0.11	\$413,440	0.09
Coral Gables	51,677	1.87	\$24,572,660	5.21
Cutler Bay	45,472	1.65	\$4,030,386	0.86
Doral	81,318	2.95	\$20,200,797	4.28
El Portal	1,955	0.07	\$308,738	0.07
Florida City	15,690	0.57	\$1,313,945	0.28
Golden Beach	966	0.03	\$1,857,391	0.39
Hialeah	229,054	8.30	\$19,972,598	4.24
Hialeah Gardens	23,065	0.84	\$2,306,977	0.49
Homestead	83,750	3.03	\$6,061,450	1.29
Indian Creek	93	0.00	\$1,004,399	0.21
Key Biscayne	14,751	0.53	\$10,989,883	2.33
Medley	1,053	0.04	\$5,795,358	1.23
Miami	461,336	16.71	\$94,135,310	19.96
Miami Beach	83,430	3.02	\$56,396,947	11.96
Miami Gardens	115,299	4.18	\$8,753,114	1.86
Miami Lakes	30,885	1.12	\$4,891,931	1.04
Miami Shores	11,612	0.42	\$1,978,982	0.42
Miami Springs	13,887	0.50	\$1,746,159	0.37
North Bay Village	8,177	0.30	\$1,621,817	0.34
North Miami	60,172	2.18	\$5,838,980	1.24
North Miami Beach	43,100	1.56	\$5,337,390	1.13
Opa-locka	16,723	0.61	\$1,881,271	0.40
Palmetto Bay	25,064	0.91	\$4,568,870	0.97
Pinecrest	18,395	0.67	\$7,605,723	1.61
South Miami	11,981	0.43	\$2,840,371	0.60
Sunny Isles Beach	22,783	0.83	\$17,832,017	3.78
Surfside	5,398	0.20	\$4,751,579	1.01
Sweetwater	20,571	0.75	\$4,147,472	0.88
Virginia Gardens	2,382	0.09	\$407,137	0.09
West Miami	7,305	0.26	\$968,840	0.21
Subtotal - cities	1,559,623	56.51	\$347,074,268	73.61
Adjustment for Senior Citizen Exemption, Eastern Shores and Opa-Locka Airport			(141,701)	(0.03)
Unincorporated Area	1,200,683	43.50	124,593,170	26.42
<b>TOTAL - Miami-Dade County</b>	<b>2,760,306</b>	<b>100.01</b>	<b>471,525,737</b>	<b>100.00</b>

\* Official April 1, 2023 Florida Population Estimates by County and Municipality for Revenue Sharing; Posted October 17, 2023

\*\* Assessment roll values are based on the Estimate of Taxable Value published by the Office of the Property Appraiser on July 1, 2023

## FY 2024-25 Proposed Budget and Multi-Year Capital Plan

The County budgets for four separate taxing jurisdictions: Countywide, UMSA, the Fire Rescue District and the Library System. Each taxing jurisdiction is responsible for different types of services. The Countywide jurisdiction provides regional services such as public health and social services, transportation, regional parks, county roads, support for the court system, regional sheriff services and jails. The UMSA jurisdiction provides municipal services for the residents of the county who do not live in municipalities. These services include local sheriff patrol, local parks and roads, planning and code enforcement. The Fire Rescue District provides fire rescue service for the entire county, except for the cities of Hialeah, Miami, Miami Beach, Key Biscayne and Coral Gables. The Library System jurisdiction includes all municipalities and UMSA, except for Bal Harbour, Hialeah, Homestead, Miami Shores, North Miami, North Miami Beach and Surfside.

The table below shows the value of the property tax roll for each of the County’s four taxing jurisdictions.

<b>CERTIFIED TAX ROLLS</b>				
Taxing Unit	Value per Mill of Taxable Property in 2023	Net Change in Value Due to Reassessment	Current Year Net New Construction Taxable Value	Value per Mill of Taxable Property in 2024
Countywide	\$425,816,881	\$39,346,710	\$6,362,146	\$471,525,737
Miami-Dade Fire Rescue Service District	\$239,757,971	\$22,145,818	\$3,673,733	\$265,577,522
Miami-Dade Public Library System	\$381,188,490	\$33,888,643	\$5,742,884	\$420,820,017
Unincorporated Municipal Service Area	\$112,682,353	\$10,154,931	\$1,755,886	\$124,593,170

**Notes:**

1. Tax roll figures are current Certified Preliminary roll values as of July 1, 2024.
2. The Current Year Net New Taxable Value column represents the value per mill of:  
 new construction + additions + improvements increasing value by at least 100% + annexations from the tax rolls  
 + total tangible personal property taxable value in excess of 115% of the previous year's total taxable value - deletions

## FY 2024-25 Proposed Budget and Multi-Year Capital Plan

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### **GOVERNANCE**

On January 23, 2007, the Miami-Dade County Charter was amended to create a Strong Mayor form of government, with further charter amendments approved on November 2, 2010. The Mayor is elected countywide to serve a four-year term and is limited to two terms in office. The Mayor, who is not a member of the BCC, serves as the elected head of County government. In this role, the Mayor is responsible for the management of all administrative departments and for carrying out policies adopted by the BCC. The Mayor has, within ten days of final adoption by the BCC, veto authority over most legislative, quasi-judicial, zoning and master plan or land use decisions of the BCC, including the budget or any particular component, and the right to appoint all department directors unless disapproved by a two-thirds majority of those Commissioners then in office at the next regularly scheduled BCC meeting.

The BCC is the legislative body, consisting of 13 members elected from single-member districts. Members may be elected to serve two consecutive four-year terms and elections of the membership are staggered. The full BCC chooses a Chairperson, who presides over the BCC and appoints the members of its legislative committees. The BCC has a wide array of powers to enact legislation, establish service standards and regulate businesses operating within the County. It also has the power to override the Mayor's veto with a two-thirds vote.

As a result of Amendment 10, Florida's Constitution provides for five elected officials to oversee certain executive and administrative statutory functions for each county including Miami-Dade County. On January 7, 2025, the elected Sheriff, Supervisor of Elections and Tax Collector will perform each of their respective statutory duties independent from county government. The Property Appraiser, previously operating as a County charter department, will be a distinct governmental entity. The Clerk of the Court and Comptroller is a separate, duly elected constitutional officer as mandated by Article V, Section 16 of the Constitution of the State of Florida. In this capacity, the Clerk serves as the Clerk of the BCC, County Recorder, County Auditor, custodian of all County funds (Comptroller) and custodian of all records filed with the Court. In November 2024, all five constitutional officers will be elected to a four-year term by the electorate of Miami-Dade County. Per state law, these offices do not have term limits.

### **ORGANIZATIONAL STRUCTURE**

Since 2003, Miami-Dade County has been a leader in the implementation of strategic planning and results-oriented management. As of 2005, our [County Code](#) requires an organizational strategic plan and departmental business plans to keep the County focused to support efforts in our community, even as priorities and goals evolve and change. Strong leadership and the ability to adjust to new challenges and community priorities are vital to our success.

Miami-Dade County departments and entities are divided into Policy Formulation, Constitutional Offices, six strategic service delivery areas and general government functions.

- **Policy Formulation:** provides the leadership for the County as whole; the Office of the Mayor, the Board of County Commissioners and the County Attorney

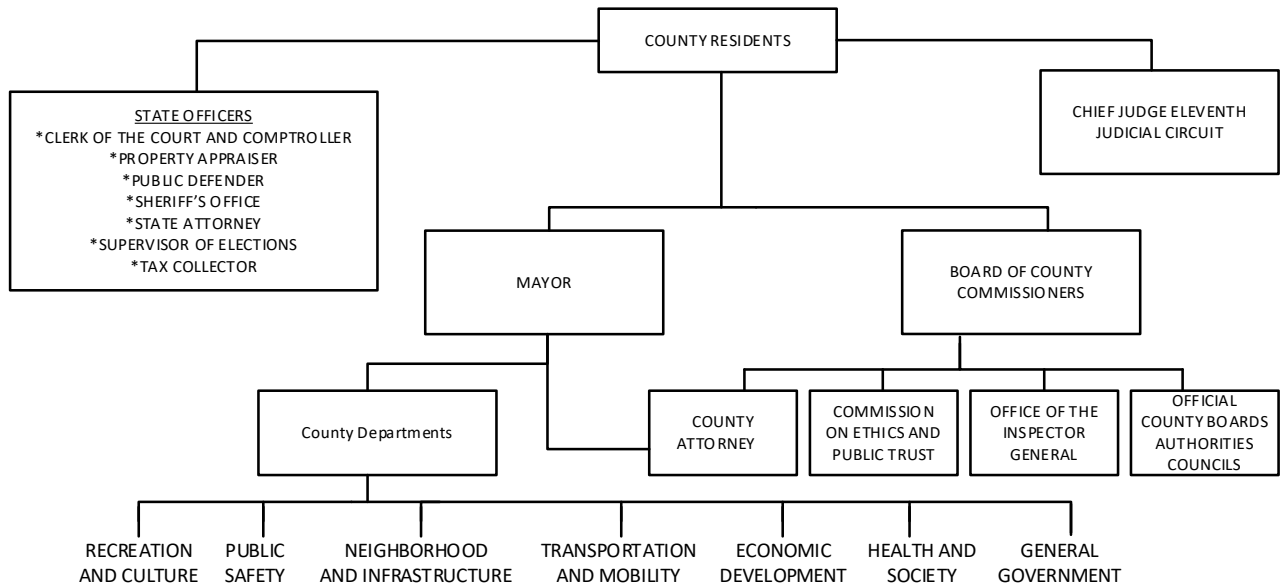
## FY 2024-25 Proposed Budget and Multi-Year Capital Plan

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- **Constitutional Offices:** performs statutory duties such as the responsibility of countywide law enforcement and public safety, managing voter registration and elections, maintaining court records and county finances, assessing property values for tax purposes and collecting property taxes and other revenues; Sheriff's Office, Supervisor of Elections, Clerk of the Court and Comptroller, Property Appraiser and Tax Collector are included in this area
- **Public Safety:** provides comprehensive and humane programs for treatment and criminal rehabilitation, and improves public safety through the use of community planning and enforcement of quality of life issues; Corrections and Rehabilitation, Emergency Communications, Emergency Management, Fire Rescue, Juvenile Services, and Medical Examiner, and funding for the County obligations and local requirements for the Eleventh Judicial Circuit (State Attorney, Public Defender and Administrative Office of the Courts) is included in this strategic area
- **Transportation and Mobility:** promotes innovative solutions to transportation challenges by maximizing the use of transportation systems on a neighborhood, county and regional basis; Transportation and Public Works represents this area
- **Recreation and Culture:** develops, promotes and preserves cultural, recreational, library and natural experiences and opportunities for residents and visitors; Cultural Affairs, Library and Parks, Recreation and Open Spaces are included in this area
- **Neighborhood and Infrastructure:** provides efficient, consistent and appropriate growth management and urban planning services and also promotes responsible stewardship of the environment and our natural resources, and provides timely and reliable public infrastructure services including animal care and control, stormwater, mosquito control, solid waste and wastewater management and a safe and clean water delivery system; Animal Services, Solid Waste Management and Water and Sewer make up this area
- **Health and Society:** improves the quality of life and promotes maximum independence through the provision of health care, housing and social and human services to those in need; Community Action and Human Services, Homeless Trust and Public Housing and Community Development and the maintenance of effort funding for the Public Health Trust are included in this strategic area
- **Economic Development:** supports activities that increase and diversify jobs and incomes while promoting equity by addressing socio-economic disparities in underserved areas and lead the coordination of economic development activities, expand entrepreneurial opportunities, and create a more business friendly environment in Miami-Dade County; Aviation, Regulatory and Economic Resources, funding for the Miami-Dade Economic Advocacy Trust and Seaport are included in this strategic area

## FY 2024-25 Proposed Budget and Multi-Year Capital Plan

- General Government:** provides countywide services promoting community outreach, education and engagement as well as the internal support functions that ensure the successful implementation of the six other strategic areas and Constitutional Offices; Commission on Ethics and Public Trust, Communications and Customer Experience, Human Resources, Information Technology, Internal Compliance, Internal Services, Management and Budget, and Strategic Procurement are included in this strategic area



A more detailed Table of Organization is displayed illustrating the reporting relationships for the various entities of the County, including all the various departments and entities included in the County's Proposed Budget.

In January 2025, the structure of Miami-Dade County government will be substantially different than it is today. The approval of Amendment 10 to the Florida Constitution in November 2018 requires, among other things, the election of the Sheriff, the Tax Collector, the Supervisor of Elections, the Property Appraiser and the Clerk in all counties. These elections will take place in November 2024 and the newly elected officials will take office on January 7, 2025. Miami-Dade County has diligently prepared for this reorganization so that the transition to the newly elected offices will be as seamless as possible to avoid impacting the services delivered to our community.

## FY 2024-25 Proposed Budget and Multi-Year Capital Plan

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We have already made certain organizational changes to ensure the proper alignment of functions under the County and the respective Constitutional Offices:

**Sheriff:** The FY 2024-25 Proposed Budget includes the transfer of the non-statutory 911 call taking and law enforcement dispatch functions to the County's Emergency Communications Department.

**Tax Collector:** In FY 2022-23, the Office of the Tax Collector was established as a standalone department. Previously, the Tax Collector was a division within the Finance Department; additionally, the FY 2024-25 Proposed Budget includes the transfer of the non-statutory activities related to the collection and distribution of Local Business Taxes and Convention and Tourist Development Taxes to the County's Department of Regulatory and Economic Resources.

**Clerk of the Court and Comptroller:** The FY 2024-25 Proposed Budget includes the transfer of the Finance Department to the Clerk of the Court and Comptroller; additionally during FY 2023-24, 31 positions were added to comply with the office's statutory responsibilities for auditing.