

TABLE OF CONTENTS

Budget Message to the Residents.....	7
Miami-Dade County Table of Organization.....	9
Table of Contents.....	11
Budget-in-Brief.....	15
Executive Summary	22
Our County	26
Our Government.....	28
Governance Structure	31
Organizational Structure	31
Results-Oriented Governing (Strategic Plan).....	34
Our Financial Structure.....	37
Budget and Financial Policies	44
The Budget Process.....	49
Miami Dade Rescue Plan	52
The FY 2025-26 Adopted Budget.....	54
Revenues	56
Expenditures.....	61
Five-Year Financial Outlook.....	62
Property Tax Supported Budgets	62
Assumptions	63
Revenue Forecast	65
Expenditure Forecast	73
Revenue/Expenditure Reconciliation.....	84
Financial Outlook Summary Charts	85
Major Proprietary Functions	88
Adopted Budget Ordinance Appropriation Schedules.....	105

TABLE OF CONTENTS (cont'd)

APPENDICES	247
A. Funding Summary	249
B. Operating Budget Expenditure by Revenue Source with Total Positions....	250
C. Expenditures by Category of Spending	259
D. Countywide General Fund Revenue	281
E. Unincorporated Municipal Service Area General Fund Revenue.....	282
F. Countywide Non-Departmental Expenditures	283
G. UMSA Non-Departmental Expenditures.....	285
H. Capital Revenue Summary by Source	286
I. Capital Expenditure Summary by Strategic Area.....	291
J. Capital Budget	293
K. General Government Improvement Fund	311
L. Capital Unfunded Program Summary by Strategic Area and Department..	313
M. Gas Tax Revenue	314
N. Transient Lodging and Food and Beverage Taxes	315
O. Other County Revenues	316
P. Revenue Capacity.....	318
Q. Debt Capacity	319
R. Ratios of Outstanding Debt by Type	320
S. Miami-Dade County Outstanding Debt	321
T. Outstanding Long-Term Liabilities	328
U. Financial Note 8 Long-Term Debt	329
V. Strategic Plan Goals and Objectives.....	330
W. Active Good and Services Contracts	335
X. Peace and Prosperity Plan.....	363
Y. Community-Based Organizations Funding Summary	364
 ACRONYMS, GLOSSARY, AND INDEX	 367