Memorandum

Date: July 8, 2014

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor

Subject: Millage Rate Options

At the request of several members of the Board of County Commissioners, staff has prepared the attached spreadsheet which calculates options the Board may consider when setting the tentative millage rates on July 15.

My Proposed Budget includes a recommendation to keep the total operating millage rate flat, with a slight adjustment to mitigate the impact of the loss of carryover to the Library District. The proposed millage rates are highlighted on the attachment. Also indicated are the rollback millage rates. If the Board were to set millage rates at the rollback level, the loss of revenue to the four taxing jurisdictions would total $121 million that would result in detrimental direct service delivery impacts.

Alternatives are shown to include bringing the Fire District up to its 3-mill cap and the Library District up to the $64 million level identified as a scenario which would enhance library services. The Countywide rate is shown in increments up to the level that would reach the 10-mill cap for regional millage rates. The Unincorporated Municipal Service Area (UMSA) millage rate is shown in increments and then ends with the total 10 mills under the municipal cap.

Revenue impacts in the Countywide and UMSA jurisdictions are adjusted for the maintenance of effort for the Public Health Trust (countywide) and community redevelopment areas (Countywide and UMSA).

If you have any questions, please contact Edward Marquez, Deputy Mayor, at 305-375-1451.

Attachment

c: Robert A. Cuevas, County Attorney
Office of the Mayor Senior Staff
Department Directors
Charles Anderson, Commission Auditor

mayor08114

Millage Rate Options

	Countywide Roll	$ 210,544,758		Library Roll	$ 192,454,621		Fire Roll	$ 121,395,320		UMSA Roll	$ 58,426,240	
		Impact to budget (decrease)/increase	Impact on taxable value of $150,000		Impact to budget (decrease)/increase	Impact on taxable value of $150,000		Impact to budget (decrease)/increase	Impact on taxable value of $150,000		Impact to budget (decrease)/increase	Impact on taxable value of $150,000
Rollback	4.2754	$ (78,304,272)	$ (58.73)	0.1563	$ (14,937,365)	$ (12.26)	2.2528	$ (19,363,161)	$ (25.19)	1.7820	$ (8,120,344)	$ (21.95)
	4.3254	$ (68,303,727)	$ (51.23)	0.1663	$ (13,109,047)	$ (10.76)	2.2728	$ (17,056,649)	$ (22.19)	1.8020	$ (7,010,249)	$ (18.95)
	4.3754	$ (58,303,181)	$ (43.73)	0.1763	$ (11,280,728)	$ (9.26)	2.2928	$ (14,750,138)	$ (19.19)	1.8220	$ (5,900,155)	$ (15.95)
	4.4254	$ (48,302,635)	$ (36.23)	0.1863	$ (9,452,409)	$ (7.76)	2.3128	$ (12,443,627)	$ (16.19)	1.8420	$ (4,790,060)	$ (12.95)
	4.4754	$ (38,302,090)	$ (28.73)	0.1963	$ (7,624,090)	$ (6.25)	2.3328	$ (10,137,116)	$ (13.19)	1.8620	$ (3,679,965)	$ (9.94)
	4.5254	$ (28,301,544)	$ (21.23)	0.2063	$ (5,795,771)	$ (4.75)	2.3528	$ (7,830,605)	$ (10.19)	1.8820	$ (2,569,870)	$ (6.94)
	4.5754	$ (18,300,998)	$ (13.73)	0.2163	$ (3,967,452)	$ (3.25)	2.3728	$ (5,524,094)	$ (7.18)	1.9020	$ (1,459,775)	$ (3.94)
	4.6254	$ (8,300,453)	$ (6.23)	0.2263	$ (2,139,133)	$ (1.75)	2.3928	$ (3,217,583)	$ (4.18)	1.9220	$ (349,680)	$ (0.94)
Proposed	4.6669	$ -	$ -	0.2380	$ -	$ -	2.4207	$ -	$ -	1.9283	$ -	$ -
	4.6754	$ 1,700,093	$ 1.27	0.2480	$ 1,828,319	$ 1.50	2.4407	$ 2,306,511	$ 3.00	1.9483	$ 1,110,095	$ 3.00
	4.7254	$ 11,700,638	$ 8.77	0.2580	$ 3,656,638	$ 3.00	2.4607	$ 4,613,022	$ 6.00	1.9683	$ 2,220,190	$ 6.00
	4.7754	$ 21,701,184	$ 16.27	0.2680	$ 5,484,957	$ 4.50	2.4807	$ 6,919,533	$ 9.00	1.9883	$ 3,330,285	$ 9.00
	4.8254	$ 31,701,730	$ 23.77	0.2780	$ 7,313,276	$ 6.00	2.5007	$ 9,226,044	$ 12.00	2.0083	$ 4,440,380	$ 12.00
	4.8754	$ 41,702,275	$ 31.27	0.2880	$ 9,141,594	$ 7.50	2.5207	$ 11,532,555	$ 15.00	2.0283	$ 5,550,475	$ 15.00
	4.9254	$ 51,702,821	$ 38.77	0.2980	$ 10,969,913	$ 9.00	2.5407	$ 13,839,066	$ 18.00	2.0483	$ 6,660,570	$ 18.00
	4.9754	$ 61,703,366	$ 46.27	0.3080	$ 12,798,232	$ 10.50	2.5607	$ 16,145,578	$ 21.00	2.0683	$ 7,770,664	$ 21.00
	5.0254	$ 71,703,912	$ 53.77	0.3180	$ 14,626,551	$ 12.00	2.5807	$ 18,452,089	$ 24.00	2.0883	$ 8,880,759	$ 24.00
	5.0754	$ 81,704,458	$ 61.27	0.3280	$ 16,454,870	$ 13.50	2.6007	$ 20,758,600	$ 27.00	2.1083	$ 9,990,854	$ 27.00
	5.1254	$ 91,705,003	$ 68.77	0.3380	$ 18,283,189	$ 15.00	2.6207	$ 23,065,111	$ 30.00	2.1283	$ 11,100,949	$ 30.00
	5.1754	$ 101,705,549	$ 76.27	0.3419	$ 18,996,233	$ 15.59	2.6407	$ 25,371,622	$ 33.00	2.1483	$ 12,211,044	$ 33.00
	5.2254	$ 111,706,095	$ 83.77				2.6607	$ 27,678,133	$ 36.00	2.1683	$ 13,321,139	$ 36.00
	5.2754	$ 121,706,640	$ 91.27				2.6807	$ 29,984,644	$ 39.00	2.1883	$ 14,431,234	$ 39.00
	5.3254	$ 131,707,186	$ 98.77				2.7007	$ 32,291,155	$ 42.00	2.2083	$ 15,541,329	$ 42.00
	5.3754	$ 141,707,731	$ 106.27				2.7207	$ 34,597,666	$ 45.00	2.2283	$ 16,651,424	$ 45.00
	5.4254	$ 151,708,277	$ 113.77				2.7407	$ 36,904,177	$ 48.00	2.2483	$ 17,761,519	$ 48.00
	5.4754	$ 161,708,823	$ 121.27				2.7607	$ 39,210,688	$ 51.00	2.2683	$ 18,871,614	$ 51.00
	5.5254	$ 171,709,368	$ 128.77				2.7807	$ 41,517,199	$ 54.00	2.2883	$ 19,981,709	$ 54.00
	5.5754	$ 181,709,914	$ 136.27				2.8007	$ 43,823,711	$ 57.00	2.3083	$ 21,091,804	$ 57.00
	5.6254	$ 191,710,459	$ 143.77				2.8207	$ 46,130,222	$ 60.00	2.3283	$ 22,201,899	$ 60.00
	5.6754	$ 201,711,005	$ 151.27				2.8407	$ 48,436,733	$ 63.00	2.3483	$ 23,311,993	$ 63.00
	5.7254	$ 211,711,551	$ 158.77				2.8607	$ 50,743,244	$ 66.00	2.3683	$ 24,422,088	$ 66.00
	5.7754	$ 221,712,096	$ 166.27				2.8807	$ 53,049,755	$ 69.00	2.3883	$ 25,532,183	$ 69.00
	5.8254	$ 231,712,642	$ 173.77				2.9007	$ 55,356,266	$ 72.00	2.4083	$ 26,642,278	$ 72.00
	5.8754	$ 241,713,188	$ 181.27				2.9207	$ 57,662,777	$ 75.00	2.4283	$ 27,752,373	$ 75.00
	5.9254	$ 251,713,733	$ 188.77				2.9407	$ 59,969,288	$ 78.00	2.4483	$ 28,862,468	$ 78.00
	5.9754	$ 261,714,279	$ 196.27				2.9607	$ 62,275,799	$ 81.00	2.4683	$ 29,972,563	$ 81.00
	6.0254	$ 271,714,824	$ 203.77				2.9807	$ 64,582,310	$ 84.00	2.4883	$ 31,082,658	$ 84.00
	6.0754	$ 281,715,370	$ 211.27				3.0000	$ 66,808,093	$ 86.90	2.5083	$ 32,192,753	$ 87.00
	6.1254	$ 291,715,916	$ 218.77							2.5283	$ 33,302,848	$ 90.00
	6.1754	$ 301,716,461	$ 226.27							2.5483	$ 34,412,943	$ 93.00
	6.2254	$ 311,717,007	$ 233.77							2.5683	$ 35,523,038	$ 96.00
	6.2754	$ 321,717,552	$ 241.27							2.5883	$ 36,633,133	$ 99.00
	6.3254	$ 331,718,098	$ 248.77							2.6083	$ 37,743,228	$ 102.00
	6.3754	$ 341,718,644	$ 256.27							2.6283	$ 38,853,322	$ 105.00
	6.4254	$ 351,719,189	$ 263.77							2.6483	$ 39,963,417	$ 108.00
	6.4754	$ 361,719,735	$ 271.27							2.6683	$ 41,073,512	$ 111.00
	6.5254	$ 371,720,281	$ 278.77							2.6883	$ 42,183,607	$ 114.00
	6.5754	$ 381,720,826	$ 286.27							2.7083	$ 43,293,702	$ 117.00
	6.6254	$ 391,721,372	$ 293.77							2.7283	$ 44,403,797	$ 120.00
	6.6581	$ 398,261,729	$ 298.68	Remaining capacity under 10 mill cap			Municipal 10 mill cap			10.0000	$ 448,017,662	$ 1,210.76

Funds $64 million request

3 mill cap