

Memorandum



Date: July 16, 2013

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

Agenda Item No. 8(G)(1)

From: Carlos A. Gimenez
Mayor

Subject: Setting of Proposed FY 2013-14 Millage Rates and Scheduling of the Public
Budget Hearings

Resolution No. R-624-13

Recommendation

It is recommended that the Board approve the millage rates detailed below for use in preparing the "Notice of Proposed Property Taxes" to be mailed to all property owners in August.

Scope

State law requires that all property owners be advised of proposed property taxes along with notification of public budget hearings. The Property Appraiser will mail required notices to all property owners in August using proposed tax rates adopted by all taxing authorities in Miami-Dade County.

Fiscal Impact/Funding Source

The millage rates recommended will generate \$880.858 million for the Countywide General Fund, \$101.488 million for the Unincorporated Municipal Service Area (UMSA) General Fund, \$266.154 million for the Fire Rescue District, and \$29.532 million for the Library District.

Track Record/Monitor

Not applicable.

Background

It is recommended that the following millage rates (described in Attachment A) be approved for FY 2013-14:

- Countywide Services (for operating purposes): 4.7035 mills
- Unincorporated Municipal Service Area (UMSA) services: 1.9283 mills
- Fire Rescue District services (for operating purposes): 2.4496 mills
- Miami-Dade Library System services: 0.1725 mills

The millage rates for Countywide and Fire Rescue District voter-approved debt are recommended at 0.422 mills and 0.0127 mills, respectively, to meet all debt service requirements. Attachment B indicates the 2013 Certified Tax Roll values for each of the County's four taxing jurisdictions. As the Board is aware, millage rates cannot be raised at the first budget hearing without again notifying all affected property owners by mail. The millage rates you set today will be used in the notice and will effectively represent the ceiling for all Miami-Dade taxes that appear on the tax bill. At the second public budget hearing, millage rates cannot be increased above those adopted at the first budget hearing.

The published Proposed Budget continued my promise to keep taxes lower than when I entered office and maintain current service levels. After listening further to our residents and community leaders, it is clear that there is no public support for a tax rate increase right now. I am firmly committed to listening to our residents. Accordingly, I am amending my proposed budget plan to keep the all four (Countywide, Fire, Library and UMSA) of our operating millage rates flat.

As you are aware, in FY 2010-11, the combined operating millage was 11.0498. The revised combined property tax rate is 9.2539 - a reduction of 16.25 percent from FY 2010-11. We are able to do this while at the same time absorbing \$34.5 million worth of increased expenditures imposed by actions of the State Legislature just in the tax-supported portions of our budget, as well as a \$39 million increase in the County's contribution to employee health care across the entire budget. I believe this proposal is fiscally responsible and respectful of the community's desire to balance their tax rates with levels of services, and the will of the voters to support animal services.

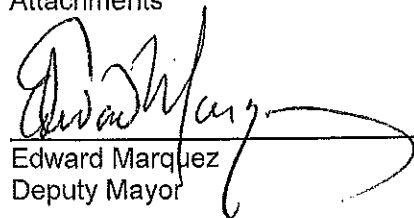
If we utilize the savings from the May Special Election and the results of a successful court ruling in our favor last week that reduced our obligation to the State Department of Juvenile Justice payments for next year, we can support the beginnings of a "no-kill" policy for animal services without raising the tax rate.

By reducing the Library and Fire millages to a flat rate, there will be adjustments to services. In Libraries, these adjustments will result in the reduction of hours of service and closure of 10 storefronts and up to 12 other libraries. In the Fire District, a reorganization of the administration has resulted in elimination of 2 division chiefs, 14 chief fire officers, including 9 battalion chiefs, and a number of civilian positions. A number of sworn positions will be returned to direct service and up to six units will be closed. This will result in the elimination of 149 filled positions in Fire and 251 filled positions in Library. Furthermore, I will be cutting 413 frozen unfunded vacancies for a total of 813 fewer positions. This continues my pledge to reduce the size of our government.

The Proposed Budget does not include funding to address restoration of concessions for the employees of the various collective bargaining units. The impact to the entire County budget of restoring the five percent contribution currently made by employees is \$55 million and it would be necessary to increase the countywide millage rate by 0.0832 mills and the unincorporated area millage rate by 0.1258 mills. To restore the other concessions subject to reopeners would require \$21 million and the required millage rate increases would be 0.0363 mills for countywide and 0.1587 mills for the unincorporated area. One of the most challenging responsibilities that we have as elected officials is to balance the desire of our residents to pay less in taxes with the desire to maintain or improve services. We must also give due consideration to our hard-working employees in this decision-making process. However, our local economy just hasn't improved enough to make that possible at this point.

The County's public budget hearings have been scheduled for 5:01 p.m. on Tuesday, September 10, 2013, and Thursday, September 19, 2013, in the Commission Chambers. The School Board has scheduled its final budget hearing for September 3, 2013. These dates will be provided to the municipalities, which cannot hold their budget hearings on the same date as the County or the School Board.

Attachments



Edward Marquez
Deputy Mayor



MEMORANDUM

(Revised)

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

DATE: July 16, 2013

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 8(G)(1)

Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous ____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 8(G)(1)
7-16-13

RESOLUTION NO. R-624-13

RESOLUTION SETTING THE PROPOSED FY 2013-14 COUNTYWIDE, UNINCORPORATED MUNICIPAL SERVICE AREA, LIBRARY DISTRICT AND FIRE RESCUE DISTRICT OPERATING MILLAGE RATES AND COUNTYWIDE AND FIRE RESCUE DISTRICT DEBT SERVICE MILLAGE RATES; AND SETTING THE DATE, TIME AND LOCATION OF THE PUBLIC BUDGET HEARINGS

WHEREAS, Section 200.065, Florida Statutes, requires that within 35 days of certification of value each taxing authority advise the property appraiser of its proposed millage rate and rolled-back rate and of the date, time and place at which a public hearing will be held to consider the proposed millage rates and tentative budget so that the information can be included in the notice of proposed property taxes mailed to property owners in August and also establishes and describes the requirement that the governing body of each taxing authority hold public hearings on the tentative budget and proposed millage rates; and

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum from the County Mayor, a copy of which is incorporated herein by reference,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that the proposed operating and debt service millage rates are approved as reflected in the attached memorandum for transmittal to the Property Appraiser and that the FY 2013-14 public budget hearings are scheduled for September 10, 2013, and September 19, 2013, at 5:01 p.m. in the Commission Chambers.

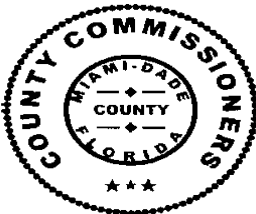
The foregoing resolution was offered by Commissioner **Esteban L. Bovo, Jr.**,
who moved its adoption. The motion was seconded by Commissioner **Juan C. Zapata**
and upon being put to a vote, the vote was as follows:

	Rebeca Sosa, Chairwoman		aye
	Lynda Bell, Vice Chair		aye
Bruno A. Barreiro	aye	Esteban L. Bovo, Jr.	aye
Jose "Pepe" Diaz	aye	Audrey M. Edmonson	absent
Sally A. Heyman	nay	Barbara J. Jordan	nay
Jean Monestime	nay	Dennis C. Moss	nay
Sen. Javier D. Souto	aye	Xavier L. Suarez	aye
Juan C. Zapata	aye		

The Chairperson thereupon declared the resolution duly passed and adopted this 16th day of July, 2013. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK



By: **Christopher Agrippa**
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

GBK

Geri Bonzon-Keenan

MILLAGE TABLE			
Taxing Unit	FY 2012-13 Actual Millage	FY 2013-14 Revised Proposed Millage	Percent Change From FY 2012-13 Actual Millage
Countywide Operating	4.7035	4.7035	0.00%
Miami-Dade Fire Rescue Service District	2.4496	2.4496	0.00%
Miami-Dade Public Library System	0.1725	0.1725	0.00%
Total Millage Subject to 10 Mill Cap	7.3256	7.3256	0.00%
Unincorporated Municipal Service Area (UMSA)	1.9283	1.9283	0.00%
Sum of Operating Millages	9.2539	9.2539	0.00%
Voted Millages -- Debt Service			
Countywide	0.2850	0.4220	48.07%
Fire Rescue District Special Obligation Bond	0.0131	0.0127	-3.05%
Sum of Operating and Debt Millages	9.5520	9.6886	1.43%

MIAMI-DADE COUNTY						
PROPERTY APPRAISER						
JULY 1, 2013 - CERTIFICATION OF TAXABLE VALUE						
TAXING AUTHORITY	2012 PRELIMINARY TAXABLE VALUE	2013 TAXABLE VALUE BEFORE NEW CONSTRUCTION	PERCENT CHANGE	NET NEW TAXABLE VALUE	2013 PRELIMINARY TAXABLE VALUE	PERCENT CHANGE FROM 2012
01 MIAMI	31,333,834,037	32,843,651,475	4.18%	91,918,102	32,735,569,577	4.47%
011 MIAMI (DDA)	11,683,065,954	12,462,905,566	6.67%	14,171,872	12,477,077,438	6.80%
02 MIAMI BEACH	23,072,321,980	24,578,430,867	6.53%	78,146,022	24,656,576,889	6.87%
0201 MB NORMANDY SHORES	112,393,414	120,979,773	7.64%	360,092	121,339,865	7.98%
03 CORAL GABLES	12,025,562,802	12,206,537,290	1.50%	74,233,300	12,280,770,590	2.12%
04 HIALEAH	7,224,650,067	6,958,825,514	-3.68%	12,887,333	6,971,712,847	-3.50%
05 MIAMI SPRINGS	876,429,126	906,260,900	3.40%	4,001,609	910,262,509	3.88%
06 NORTH MIAMI	2,063,006,293	2,066,543,565	0.17%	18,482,446	2,085,026,011	1.07%
07 NORTH MIAMI BEACH	1,738,361,768	1,734,213,041	-0.24%	6,785,058	1,740,998,099	0.15%
08 OPA-LOCKA	697,830,150	659,441,894	-5.50%	288,158	659,709,852	-5.46%
09 SOUTH MIAMI	1,426,836,326	1,415,974,320	-0.76%	17,369,407	1,433,343,727	0.46%
10 HOMESTEAD	1,802,893,729	1,774,393,329	-1.58%	30,621,409	1,805,014,738	0.12%
11 MIAMI SHORES	749,828,788	763,611,406	1.84%	520,913	764,132,319	1.91%
12 BAL HARBOUR	3,172,470,734	3,651,048,458	15.09%	1,734,235	3,652,782,693	15.14%
13 BAY HARBOR ISLANDS	579,865,315	600,030,923	3.48%	2,132,057	602,162,980	3.85%
14 SURFSIDE	1,062,214,226	1,143,361,777	7.64%	719,473	1,144,071,250	7.71%
15 WEST MIAMI	289,884,055	283,114,470	-2.26%	829,056	283,943,526	-1.97%
16 FLORIDA CITY	439,104,372	410,573,298	-6.50%	4,020,649	414,593,947	-5.58%
17 BISCAYNE PARK	129,671,307	132,618,518	2.27%	171,111	132,789,629	2.40%
18 EL PORTAL	85,713,619	88,179,450	2.88%	250,891	88,430,341	3.17%
19 GOLDEN BEACH	633,839,127	688,604,864	8.64%	5,108,412	693,713,276	9.45%
20 PINECREST	3,839,963,100	3,708,764,889	1.89%	28,340,704	3,737,105,593	2.67%
21 INDIAN CREEK	360,836,048	432,016,932	19.79%	-938,255	431,078,677	19.53%
22 MEDLEY	1,752,944,746	1,783,834,513	1.76%	13,353,031	1,797,187,544	2.52%
23 N. BAY VILLAGE	636,142,982	667,151,132	4.87%	1,922,613	669,073,745	5.18%
24 KEY BISCAYNE	5,778,832,344	6,118,318,960	5.84%	35,584,069	6,151,903,029	6.46%
25 SWEETWATER	1,237,754,905	1,274,653,837	2.98%	2,520,007	1,277,173,844	3.18%
26 VIRGINIA GARDENS	181,823,751	183,241,592	0.78%	5,581	183,247,173	0.78%
27 HIALEAH GARDENS	905,914,474	901,087,626	-0.53%	8,413,278	909,500,904	0.40%
28 AVENTURA	7,501,239,017	7,786,949,247	3.81%	-516,849	7,786,432,398	3.80%
30 UNINCORPORATED	54,368,295,998	54,384,754,710	0.03%	1,016,329,896	55,401,084,606	1.90%
31 SUNNY ISLES BEACH	6,258,284,331	6,900,843,377	10.27%	3,242,515	6,904,085,892	10.32%
32 MIAMI LAKES	2,469,202,655	2,497,475,224	1.15%	12,906,443	2,510,381,667	1.67%
33 PALMETTO BAY	2,414,961,782	2,387,767,783	-0.71%	2,334,618	2,400,102,401	-0.62%
34 MIAMI GARDENS	3,389,256,084	3,315,149,071	-2.19%	9,131,722	3,324,280,793	-1.92%
35 DORAL	8,660,768,494	8,809,481,833	1.72%	73,053,158	8,882,534,991	2.56%
36 CUTLER BAY	1,705,481,398	1,753,047,292	2.79%	16,700,126	1,769,747,418	3.77%
COUNTY-WIDE	190,668,729,271	195,176,406,086	2.89%	957,428,898	197,133,835,984	3.39%
FIRE AND RESCUE	111,122,163,976	113,476,208,345	2.12%	894,373,932	114,370,582,277	2.92%
LIBRARY	173,968,062,401	179,901,296,661	3.07%	914,168,383	180,215,465,044	3.59%
SCHOOL BOARD	205,595,276,179	214,142,867,170	4.16%	959,500,358	215,102,167,528	4.62%
S FL WATER MNGT DIST	192,216,732,894	198,149,297,855	3.09%	959,500,358	199,106,796,213	3.59%
FL INLAND NAV DIST	192,216,732,894	198,149,297,855	3.09%	959,500,358	199,106,796,213	3.59%
THE CHILDREN'S TRUST	192,216,732,894	198,149,297,855	3.09%	959,500,358	199,106,796,213	3.59%

Unfunded Vacant Positions

Departments	Positions Eliminated
Animal Services	33
Community Action and Human Service	6
Community Information and Outreach	5
Corrections and Rehabilitation	150
Elections	1
Finance	6
Human Resources	2
Information Technology	6
Internal Services	14
Parks, Recreation, and Open Spaces	23
Public Housing and Community Development	6
Public Works and Waste Management	31
Regulatory and Economic Resources	5
Transit	50
Water and Sewer	75
Total	413