



# Budget and Finance Committee

August 28, 2008

Prepared by: Nelson Diaz

## EXHIBITS LIST

NO.	DATE	ITEM #	DESCRIPTION
1	8/28/2008		Memorandum from Commissioner Sorenson re: Absence from meeting
2	8/28/2008		Memorandum from Commissioner Gimenez re: 2008/2009 Budget Recommendations
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Item \_\_\_\_\_  
Exhibit \_\_\_\_\_  
Meeting \_\_\_\_\_

MEMORANDUM  
BOARD OF COUNTY COMMISSIONERS

TO: Honorable Joe A. Martinez, Chair  
And Members of Budget and Finance Committee

DATE: August 28, 2008

FROM: Katy Sorenson  
County Commissioner

SUBJECT: Budget and Finance  
Absence

I am sorry I will be unable to attend the re-scheduled Budget and Finance committee meeting to discuss the priorities of the Board of County Commissioners for this budget cycle. Having been selected as a voting member of the Florida delegation, I will be at the Democratic National Convention. However, I would like to offer some issues for consideration.

First of all, I support the mayor's budget and the proposed millage rates. Secondly, it is important that we as a board lead by example. We are asking our County Manager and department directors to make very difficult cuts, and we should be prepared to make the same sacrifices. Toward that end, I propose that we begin by looking at our own office budgets and what reductions we can make in order to preserve vital County services.

I am concerned that we are cutting our misdemeanor domestic violence early intervention program as well as our funding to legal aid. We will be reducing money for parks maintenance as well as Arts in the Parks programs. And we are continuing to rely on the Society for the Prevention of Cruelty to Animals to fulfill our statutory obligations to provide for large animal rescue without providing the organization any funding to complete this mission.

A reduction of \$100,000 in our discretionary funds and a reduction of at least 5% in our office budgets would allow us buy back these services and others.

The people of Miami-Dade County voted to double the exemption on homesteaded properties, to establish a tangible personal property tax for businesses, to provide some portability of their "Save Our Homes" savings, and to cap the increases in assessments on commercial property. We have implemented the voters' wishes. They also elected us, the Board of County Commissioners, to make difficult decisions. In order to fulfill our responsibilities we must balance responsible tax savings with the maintenance of the County services our residents deserve.

Thank you for your consideration of my requests.

C: Honorable Chairman Bruno Barreiro and Members,  
of the Board of County Commissioners  
George Burgess, County Manager  
Jennifer Glazer-Moon, Budget Director  
Kay Sullivan, Clerk of the Board

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Item \_\_\_\_\_  
Date \_\_\_\_\_  
By \_\_\_\_\_



**MEMORANDUM**  
**BOARD OF COUNTY COMMISSIONERS**  
**COMMISSIONER CARLOS A. GIMENEZ**

**DISTRICT 7**

**Memorandum**

TO: Chairman Joe A. Martinez and  
Members of the Budget and Finance Committee

DATE: August 28, 2008

FROM: Carlos A. Gimenez  
Commissioner

SUBJECT: 2008/2009 Budget  
Recommendations

On January 29, 2008, more than 70 percent of the voters in Miami-Dade County approved an additional \$25,000 homestead exemption. The message from our boss (the electorate) was loud and clear – we need property tax relief.

I recommend that the County adopt the State-mandated millage rates across all four taxing jurisdictions. This would equitably provide every property owner in the County, regardless if they live in a municipality or unincorporated Miami-Dade, the full extent of the property tax relief they overwhelming voted for and are expecting. In fact, the State-mandated millage rates would provide more tax relief than the Mayor's proposed millage rates.

The chart below shows the amount generated by the State-mandated millage rates versus the Mayor's Proposal and the gap/surplus which results in each of the four taxing districts. The sole deficit would be \$68.515 million in the Countywide General Fund (CW GF) and the gap can be overcome.

	State-Mandated Rate	Mayor's Proposal	Gap / Surplus
Countywide	\$ 1,068,349,000	\$ 1,136,864,000	(\$ 68,515,000)
Fire District	\$ 308,386,000	\$ 286,398,000	\$ 21,988,000
Library District	\$ 81,011,000	\$ 75,733,000	\$ 5,278,000
UMSA	\$ 146,679,000	\$ 139,566,000	\$ 7,113,000

Source: Office of Strategic Business Management

With the State-mandated millage rate, the Fire District would realize an additional \$21.988 million. The Mayor's Budget Proposal shows expenditures of \$16.352 million from the CW GF for various activities, including Motorcycle Emergency Response, Dive Operations, Hazardous Materials, and Communications that were funded by the Fire District last year (Volume 1, page 173). This transfer, which is questionable, should go back to the Fire District budget, thereby saving the CW GF \$16.352 million. In fact, last year a circuit court ruled against Palm Beach County's attempt to impose countywide ad-valorem taxes within cities to fund fire services that

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the cities already perform, such as fire dispatch, and hazmat - *City of Boca Raton and City of Delray Beach vs. Palm Beach County*, 15<sup>th</sup> Judicial Court, Palm Beach Florida, Case No. 2005CA009338XXXXMB AE.

More importantly, the remaining \$5.636 million could be utilized by Miami-Dade Fire Rescue to place additional units into service and/or purchase necessary vehicles, thereby increasing service to the residents of the Fire District (Budget Priority #20 per memo dated July 28, 2008 from Budget and Finance Chair Joe A. Martinez, Attachment 1).

The Mayor's Budget Proposal recommends allocating \$10 million to the Countywide Emergency Contingency Reserve (Volume 2, page 592). This is in contrast to the UMSA Emergency Contingency Reserve, which has a zero dollar allocation in the Mayor's Budget Proposal. The CW Emergency Contingency Reserve has approximately \$69 million, or just under 5 percent of the CW budget (Volume 1, page 171). The UMSA Emergency Contingency Reserve has approximately \$3.15 million, or .66 percent of the UMSA budget (Volume 1, page 171). By allocating \$2 million into the CW Emergency Contingency Reserve, the total in this Reserve would be \$71 million, which brings it to a level of over 5 percent of the CW GF budget. This would create an \$8 million saving to the CW GF. The UMSA Emergency Contingency Reserve should be allocated \$1.679 million from the additional revenue generated at the State-mandated millage rate and other UMSA savings. This would represent an increase of 53 percent to the UMSA Reserve. It is important to put money away for a rainy day and it can be accomplished at the State-mandated millage rates.

The Mayor's Budget Proposal recommends allocating \$3.78 million to the Countywide Contingency Reserve (Volume 2, page 592). While placing money into reserves is important, it should be noted that this Reserve has never been utilized. Therefore, \$2 million should be allocated to the Countywide Contingency Reserve, resulting in a savings of \$1.78 million to the CW GF.

The Mayor's Budget Proposal recommends allocating \$3.002 million to the Countywide Tax Equalization Reserve (Volume 2, page 592). This is much too high given the past use of this reserve. Last year's approved \$2.959 million has not been utilized at all. In 06/07, \$936,000 was expended. In the three years prior to that, the majority of the funds utilized were as a result of newly incorporated cities (Palmetto Bay, Doral, and Cutler Bay). Additionally State law requires that the County's budget is based on 95 percent of revenue. To be prudent, \$1 million should be budgeted, thereby saving the CW GF \$2.002 million.

The Mayor's Budget Proposal recommends allocating \$700,000 for Countywide Management Consulting and \$300,000 for UMSA Management Consulting (Volume 2, page 592-3). These recommendations are very surprising for a number of reasons. First, Commissioners have continuously pressed the need to reduce the use of consultants. Additionally, these funds have only been utilized for \$9,000 in FY06/07. There were no expenditures in FY04/05, FY05/06, and FY07/08 to date. Moreover, in FY06/07 and FY 07/08 to date, the adopted budget included not only Management Consulting, but also Management Consulting Reserves, which were never

utilized. For these reasons, it is proposed that the allocations for Countywide, as well as the UMSA, Management Consulting each be set at \$25,000. This would generate savings of \$675,000 to the Countywide General Fund and \$275,000 to the UMSA General Fund.

The Mayor's Budget Proposal recommends allocating a total of \$1.9 million for Outside Legal Services (Volume 2, page 592-593) from the CW GF and the UMSA GF, \$1.33 million and \$570,000, respectively. This more than doubles last year's total approved amount of \$900,000 (\$621,000 from CW and \$279,000 from UMSA). With a County Attorney's Office that ranks among the best law firms in Miami-Dade, this year's increase seems too steep. By matching last year's amount in each of the General Funds, there would be a savings of \$709,000 to the CW GF and \$291,000 to the UMSA GF.

The Mayor's Budget Proposal recommends allocating \$12.654 million for Countywide Wage Adjustment, FRS, Separation, and Energy Reserve (Volume 2, page 592). This is a \$2.219 million increase over last year's approved budget. Interestingly, the UMSA Wage Adjustment, FRS, Separation, and Energy Reserve allocation remains at last year's amount of \$6.375 million. Therefore, the Countywide should also remain at last year's rate, saving the CW GF \$2.219 million.

The Mayor's Budget Proposal recommends that the General Services Administration expend \$20,298,000 on "New Replacement Vehicle Purchases" (Volume 1, page 174). Quite frankly, this allocation is surprising in light of the fact the Board, in last year's budget, approved a ten percent reduction in the light fleet. Consequently, the Administration provided a report in which approximately 600 vehicles were being eliminated from the light fleet. As GSA is currently reducing the fleet, which should result in its improvement as outdated, inefficient, and excess vehicles are eliminated, another year may be necessary to fully determine the state of the light fleet. Additionally, GSA could not provide any details into what vehicles they would be purchasing. Historically, GSA has expended \$18.6 million in FY05/06 and \$18.5 million in FY06/07. Their approved budget for FY07/08 was \$22.9 million, however, according to the budget system \$13.3 million has been spent. Therefore, GSA should be allocated \$10.298 million to purchase new vehicles. This would result in a \$10 million saving to the CW GF.

The Mayor's Budget Proposal recommends creating an Office of Economic Development Coordination. The Countywide General Fund allocation is \$779,000 for six positions (Volume 2, pages 378-9). Based upon the description provided in the narrative, I believe this new department would only serve to duplicate work already being done by County departments, and entities such as the Beacon Council, or that could be done by them. Now, more than ever, we need to take care to avoid duplication, not add to it. This office should not be funded, thereby saving the CW GF \$779,000.

The Mayor's Budget Proposal recommends that the Countywide General Fund allocate \$34.935 million to the Capital Outlay Reserve (COR) (Volume 1, page 199), which is down from last year's approved \$39.271 million. This year, the Mayor's Budget Proposal has zero dollars

allocated from the UMSA General Fund to COR. Last year, the approved UMSA General Fund allocation was \$10.304 million. The Countywide General Fund allocation to COR should be reduced to \$28.935 million for a savings of \$6 million. This saving would not affect the ability to meet debt service payments budgeted in COR. The Mayor should reconsider the projects approved for COR funding to determine which can be reduced, deferred or eliminated. For example, the Mayor could consider the "Non-Departmental – Reserve – Repairs and Renovations" for \$2.414 million (Volume 1, page 201). Last year's approved budget had only \$125,000 allocated.

The Mayor's Budget Proposal recommends that Team Metro be eliminated with the code enforcement functions placed in a newly created Office of Neighborhood Compliance. The outreach functions (21 positions) are recommended to be placed in the Government Information Center's "Team Metro Outreach" (Volume 2, page 493). The proposed Countywide General Fund allocation to GIC increased by approximately \$1.47 million over last year's approved budget, while the UMSA General Fund allocation increased by just \$400,000 (Volume 1, page 181). As Team Metro deals almost solely with UMSA, the Countywide General Fund contribution should be reduced by \$1 million, while the UMSA General Fund contribution is increased by \$1 million. This \$1 million is available from the \$7.113 million UMSA GF surplus, which would be available per the State-mandated millage, and the CW GF would save \$1 million.

The Mayor's Budget Proposal recommends that the Department of Planning and Zoning's allocation from the Countywide General Fund be increased by \$1.308 million, while the UMSA General Fund allocation is increased by only \$443,000 (Volume 2, page 245). Based on the description of the enhancements (Volume 2, page 248), including neighborhood planning, the CW GF allocation should be reduced by \$1 million, and the UMSA General Fund allocation increased by \$1 million. This \$1 million is available from the \$7.113 million UMSA surplus, which would be available per the State-mandated millage rate, and the CW GF would save \$1 million.

The Mayor's Budget Proposal recommends a \$5.636 million reduction in the allocation to the Park and Recreation Department from the UMSA General Fund (Volume 2, page 180). The Board voted in our top budget priorities to focus on the County's core functions, including staff to maintain and provide security in our parks (Budget Priority #5). Three million dollars should be restored to Park and Recreation from the UMSA General Fund for those activities. This \$3 million is available from the \$7.113 million UMSA surplus, which would be available per the State-mandated millage rate.

One of the Board's top issues is public safety, in particular that we have the proper staffing of officers patrolling the streets. The State-mandated UMSA millage rate generates an additional \$7.113 million for the UMSA General Fund. Therefore, an additional \$1 million should be allocated to Miami-Dade Police to increase their Enhanced Enforcement Initiatives (EEI), as the Board has made this one of our priorities for the upcoming budget (Budget Priority #3).

By utilizing the State-mandated millage rate, the Library District would realize an additional \$5.278 million. The Board voted as a top budget priority to focus on the County's core functions, including libraries (Budget Priority #5). This surplus could be applied towards assuring that library hours are not reduced, that existing libraries are properly maintained, that new libraries are built and staffed, and/or building reserves. These issues are particularly timely, as the new school year has just begun and our libraries provide much-needed resources and services to our children.

The recommendations outlined above reduce the Countywide General Fund by \$50.516 million. That leaves an additional \$17.999 million, or 1.7 percent, in reductions needed to balance the Countywide General Fund budget of \$1,068,349,000 to achieve the countywide State-mandated millage rate. (Attachment 1)

Undoubtedly, the Mayor can reduce the Countywide General Fund Budget by 1.7 percent to meet this goal. A possible method is to continue the current modified hiring freeze. According to the Office of Strategic Business Management at the April 25<sup>th</sup> Revenue Estimating Conference, this has already resulted in savings of \$12 million over a 15 month period or approximately \$800,000 per month. Deferring the hiring of new employees alone could achieve \$9.6 million without any additional layoffs.

These recommendations also added \$7.679 million to the UMSA General Fund. However, this amount is achieved with the \$7.113 million surplus generated at the State-mandated millage rate and the \$566,000 savings from UMSA Management Consulting and UMSA Outside Legal Services.

I, like my colleagues, want to minimize the impact of the upcoming budget to our current employees. The reductions proposed minimally affect any positions. More importantly, they do not negatively affect direct core services, such as police (UMSA), fire, parks (UMSA), or libraries. In fact, a number of recommendations would restore direct core services that were reduced in the Mayor's Budget Proposal. (Attachment 2)

Now more than ever the Board needs to make sure that everyone in Miami-Dade County receives their full property tax savings. Throughout our community, families are tightening their budgets. We need to deliver the property tax relief they want, the relief they voted for, the relief they are expecting.

The recommendation to utilize the State-mandated millage rates across all of the taxing jurisdictions is one of fairness. Unfortunately, the Mayor's Budget Proposal does not provide residents of cities the full property tax relief they should be entitled to. This proposal would treat residents of UMSA and municipalities equally and lower property taxes for everyone.

As a matter of fact, if the State-mandated millage rates were utilized, based on a \$250,000 assessed value home in 2007, a homeowner in Hialeah, paying the Countywide millage, would save an *additional* \$60.94 over the Mayor's Proposal. A homeowner in the City of Miami,

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paying the Countywide and Library millage rates, would save an *additional* \$55.77 over the Mayor's Proposal. A homeowner in the City of Miami Gardens, paying the Countywide, Fire, and Library millage rates, would save an *additional* \$23.44 over the Mayor's Proposal. Even homeowners in UMMA, paying the Countywide, Fire, Library and UMMA millage rates would save an *additional* \$3.23 over the Mayor's Proposal.

A strong advantage to this recommendation is that it would require only a simple majority vote for each millage rate as opposed to the Mayor's Proposal, which would require a supermajority (2/3) vote to approve the Countywide Millage rate, as it is higher than the State-mandated millage rate.

I am looking forward to working with my colleagues on the Budget and Finance Committee, as well as the full Board of County Commissioners, to develop a budget that fulfills the voters' mandate for property tax relief, and is fair and equitable for everyone in Miami-Dade County.

#### Attachments (2)

c: Chairman Bruno A. Barreiro and Members of  
the Board of County Commissioners  
Mayor Carlos Alvarez  
George Burgess, County Manager  
R.A. Cuevas, County Attorney  
Charles Anderson, Commission Auditor  
Kay Sullivan, Clerk of the Board

ATTACHEMENT #1

**PROPOSED SAVINGS TO COUNTYWIDE USING STATE MANDATED RATE**

	SOURCE	MAYOR'S PROPOSAL	SAVINGS TO COUNTYWIDE	REMAINING AMOUNT	NOTE	REFERENCE
1	Fire District Allocation	\$ 16,352,000.00	\$ 16,352,000.00	\$ -	Move back to Fire District	pg173 v.1
2	Emergency Contingency Reserve CW	\$ 10,000,000.00	\$ 8,000,000.00	\$ 2,000,000.00		pg 592 v.2
3	Contingency Reserve CW	\$ 3,780,000.00	\$ 1,780,000.00	\$ 2,000,000.00		pg 592 v.2
4	Tax Equalization Res. CW	\$ 3,002,000.00	\$ 2,002,000.00	\$ 1,000,000.00		pg 592 v.2
5	Outside Legal Serv. CW	\$ 1,330,000.00	\$ 709,000.00	\$ 621,000.00	Same as FY 07/08 - Additional \$291K for UMSA Emergency Contingency (See Attachment 2)	pg 592 v.2
6	Management Consulting CW	\$ 700,000.00	\$ 675,000.00	\$ 25,000.00	Additional \$275K for UMSA Emergency Contingency (See Attachment 2)	pg 592 v.2
7	COR Tranf. CW General Fund	\$ 34,935,000.00	\$ 6,000,000.00	\$ 28,935,000.00	No effect on debt service	pg 199 v.1
8	New Repla. Vehicle GSA	\$ 20,298,000.00	\$ 10,000,000.00	\$ 10,298,000.00		pg 174 v.1
9	Economic Dev Cord.	\$ 779,000.00	\$ 779,000.00	\$ -	No Funding	pg. 175 v.1
10	GIC Tranf. From CW	\$ 11,269,000.00	\$ 1,000,000.00	\$ 10,269,000.00	TEAM METRO - UMSA \$1 million	pg. 181 v.1
11	Planning & Zoning Tranf. From CW	\$ 2,969,000.00	\$ 1,000,000.00	\$ 1,969,000.00	UMSA \$1 million	pg. 183 v.1
12	FRS Wage Adjustment	\$ 12,654,000.00	\$ 2,219,000.00	\$ 10,435,000.00	Same as FY 07/08	pg. 592 v. 2
	SAVINGS TO COUNTYWIDE		\$ 50,516,000.00			
	CW GAP B/W PROPOSED & STATE MANDATED		\$ (68,515,000.00)			
	DIFFERENCE B/W CW SAVINGS & STATE MAND GAP		\$ (17,999,000.00)			

CW GENERAL FUND	1.7% REDUCTION	REMAINING AMOUNT
\$ 1,068,349,000.00	0.017	\$ 18,161,933.00
DIFFERENCE B/W CW SAVINGS & STATE MAND GAP		\$ (17,999,000.00)
COUNTYWIDE SURPLUS		\$ 162,933.00

ATTACHMENT #2

**UMSA SURPLUS**

	SOURCE	AMOUNT
1	State Mandated Rate	\$ 7,113,000.00
2	UMSA Management Consulting	\$ 275,000.00
3	UMSA Outside Legal Services	\$ 291,000.00
<b>UMSA TOTAL SURPLUS</b>		<b>\$ 7,679,000.00</b>

**UMSA RE-ALLOCATED/ENHANCED SERVICES**

	POSSIBLE USE	AMOUNT	SOURCE	RE-ALLOCATED/ENHANCED	REFERENCE
1	UMSA to Parks	\$ 3,000,000.00	UMSA Surplus from State Mandated Rate	ENHANCED	
2	UMSA Emergency Contingency Reserve	\$ 1,113,000.00	UMSA Surplus from State Mandated Rate	ENHANCED	
3	UMSA Emergency Contingency Reserve	\$ 275,000.00	UMSA Management Consulting	ENHANCED	pg. 593 v. 2
4	UMSA Emergency Contingency Reserve	\$ 291,000.00	UMSA Outside Legal Services Savings	ENHANCED	pg. 593 v. 2
5	Miami-Dade Police	\$ 1,000,000.00	UMSA Surplus from State Mandated Rate	ENHANCED	
6	UMSA to GIC for TEAM METRO	\$ 1,000,000.00	UMSA Surplus from State Mandated Rate	RE-ALLOCATED	
7	UMSA Planning & Zoning	\$ 1,000,000.00	UMSA Surplus from State Mandated Rate	RE-ALLOCATED	
<b>USE OF SERVICE</b>		<b>\$ 7,679,000.00</b>			
<b>UMSA SURPLUS</b>		<b>\$ 7,679,000.00</b>	(STATE MANDATED RATE)		
<b>UMSA ADDITIONAL REVENUE AT STATE MANDATED RATE \$ -</b>					

**UMSA EMERGENCY CONTINGENCY RESERVE**

	POSSIBLE USE	AMOUNT	SOURCE	REFERENCE
1	UMSA Emergency Contingency Reserve	\$ 291,000.00	UMSA Outside Legal Services Savings	pg. 593 v. 2
2	UMSA Emergency Contingency Reserve	\$ 275,000.00	UMSA Management Consulting	pg. 593 v. 2
3	UMSA Emergency Contingency Reserve	\$ 1,113,000.00	UMSA Surplus from State Mandated Rate	
<b>UMSA TOTAL - EMERGENCY CONTINGENCY RESERVE</b>		<b>\$ 1,679,000.00</b>		

\* \$1.679 Million represents an increase of 53% to the UMSA Emergency Contingency Reserve

**FIRE RE-ALLOCATED/ENHANCED SERVICES**

	POSSIBLE USE	AMOUNT	SOURCE	RE-ALLOCATED/ENHANCED	REFERENCE
1	New vehicles, Additional Units into Service	\$ 5,636,000.00	Countywide General Fund USING State Mand. Rate	ENHANCED	pg. 173 v. 1
2	Motorcycle Emergency Response Team Expenditures	\$ 886,000.00	Countywide General Fund USING State Mand. Rate	RE-ALLOCATED	pg. 173 v. 1
3	Fire Apprentice Expenditures	\$ 500,000.00	Countywide General Fund USING State Mand. Rate	RE-ALLOCATED	pg. 173 v. 1
4	Dive Operations Expenditures	\$ 1,099,000.00	Countywide General Fund USING State Mand. Rate	RE-ALLOCATED	pg. 173 v. 1
5	Hazard Materials Expenditures	\$ 1,449,000.00	Countywide General Fund USING State Mand. Rate	RE-ALLOCATED	pg. 173 v. 1
6	Communications Expenditures	\$ 10,584,000.00	Countywide General Fund USING State Mand. Rate	RE-ALLOCATED	pg. 173 v. 1
7	Other Operating Expenditures	\$ 1,834,000.00	Countywide General Fund USING State Mand. Rate	RE-ALLOCATED	pg. 173 v. 1
<b>USE OF SERVICE</b>		<b>\$ 21,988,000.00</b>			
<b>FIRE SURPLUS</b>		<b>\$ 21,988,000.00</b>	(STATE MANDATED RATE)		
<b>FIRE ADDITIONAL REVENUE AT STATE MANDATED RATE \$ -</b>					

**LIBRARY ENHANCED SERVICES**

	POSSIBLE USE	AMOUNT	SOURCE	RE-ALLOCATED/ENHANCED	REFERENCE
1	Restore Library hours, Existing Libraries are properly maintained, New Libraries are built and staffed, Building Reserves	\$ 5,278,000.00	Library Surplus from State Mandated Rate	ENHANCED	
<b>USE OF SERVICE</b>		<b>\$ 5,278,000.00</b>			
<b>LIBRARY SURPLUS</b>		<b>\$ 5,278,000.00</b>	(STATE MANDATED RATE)		
<b>LIBRARY ADDITIONAL REVENUE AT STATE MANDATED RATE \$ -</b>					