



TOWN OF CUTLER BAY

Mayor Paul S. Vrooman
Vice Mayor Edward P. MacDougall
Councilmember Timothy J. Meerbott
Councilmember Ernest N. Sochin
Councilmember Peggy R. Bell

Town Manager Steven Alexander
Interim Town Attorney Mitchell Bierman
Interim Town Attorney Chad Friedman
Town Clerk Erika Gonzalez-Santamaria

This meeting is open to the public. In accordance with the Americans with Disabilities Act of 1990, persons needing special accommodation, a sign language interpreter or hearing impaired to participate in this proceeding should contact the Town Clerk at (305) 234-4262 for assistance no later than four days prior to the meeting.

TOWN COUNCIL SPECIAL MEETING AGENDA

Monday, May 21, 2007

5:30 PM

Cutler Ridge Park
10100 Southwest 200th Street
Cutler Bay, Florida 33189

1. CALL TO ORDER, ROLL CALL

2. PLEDGE OF ALLEGIANCE

3. SPECIAL ORDER:

A. A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, APPOINTING _____ AS THE TOWN ATTORNEY OF THE TOWN; PROVIDING FOR A RETAINER AGREEMENT; AND PROVIDING FOR AN EFFECTIVE DATE.

TAB 1

B. A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, APPROVING THE "INTERLOCAL AGREEMENT BETWEEN MIAMI-DADE COUNTY AND THE TOWN OF CUTLER BAY" RELATING TO THE TRANSFER OF COUNTY PARKS TO THE TOWN OF CUTLER BAY; AUTHORIZING THE MAYOR TO EXECUTE THE SAME AND PROVIDING FOR AN EFFECTIVE DATE.

TAB 2

C. A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, RELATING TO GRANTS, AUTHORIZING THE TOWN MANAGER TO APPLY FOR GRANT FUNDING FROM THE SAFE NEIGHBORHOOD PARKS BOND PROGRAM; AND PROVIDING FOR AN EFFECTIVE DATE.

TAB 3

D. A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, APPROVING THE "INTERLOCAL AGREEMENT BETWEEN MIAMI-DADE COUNTY AND TOWN OF CUTLER BAY FOR DISTRIBUTION OF QUALITY NEIGHBORHOOD IMPROVEMENT FUNDS (QNIP)" RELATING TO THE DISBURSEMENT OF QNIP FUNDS TO THE TOWN OF CUTLER BAY; AUTHORIZING THE MAYOR TO EXECUTE THE SAME AND PROVIDING FOR AN EFFECTIVE DATE.

TAB 4

E. A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, SUPPORTING AND ADOPTING THE MIAMI DADE COUNTY ALTERNATE PROPERTY TAX REFORM LEGISLATIVE PROPOSAL; AND PROVIDING AN EFFECTIVE DATE.

TAB 5

4. ADJOURNMENT

PURSUANT TO FLORIDA STATUTES 286.0105, THE TOWN HEREBY ADVISES THE PUBLIC THAT IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING OR HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT FOR SUCH PURPOSE, THE AFFECTED PERSON MAY NEED TO ENSURE THAT VERBATIM RECORD OF THE PROCEEDING IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED THIS NOTICE DOES NOT CONSTITUTE CONSENT BY THE TOWN FOR THE INTRODUCTION OR ADMISSION OF OTHERWISE INADMISSIBLE OR IRRELEVANT EVIDENCE, NOR DOES IT AUTHORIZE CHALLENGES OR APPEALS NOT OTHERWISE ALLOWED BY LAW.

TAB 1

RESOLUTION NO. 07-____

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, APPOINTING _____ AS THE TOWN ATTORNEY OF THE TOWN; PROVIDING FOR A RETAINER AGREEMENT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Cutler Bay, Florida is vested with authority under Section 3.6 of the Charter of the Town of Cutler Bay, Florida to appoint a Town Attorney; and

WHEREAS, a Request For Proposals was issued for that position and many qualified applicants responded with excellent proposals; and

WHEREAS, the Mayor has nominated, and the Town Council wishes to confirm the appointment of _____ to serve as Town Attorney.

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, AS FOLLOWS:

Section 1. Recitals. The above Recitals are true and correct and are incorporated herein by this reference.

Section 2. Retainer Agreement. The terms and conditions of such appointment are set forth in a retainer agreement which is substantially similar to the attached agreement and will be based upon the terms determined by the Town Council.

Section 3. Town Mayor Authorized. The Town Mayor is authorized to execute the agreement between the Town and the Town Attorney in substantially the form attached hereto as Exhibit "A," on behalf of the Town.

Section 4. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this ____ day of _____, 2007.

PAUL S. VROOMAN
Mayor

Attest:

ERIKA GONZALEZ-SANTAMARIA, CMC
Town Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY FOR THE
SOLE USE OF THE TOWN OF CUTLER BAY:

WEISS SEROTA HELFMAN PASTORIZA
COLE & BONISKE, P.L.
Interim Town Attorney

Moved by:
Seconded by:

FINAL VOTE AT ADOPTION:

Mayor Paul S. Vrooman _____
Vice Mayor Edward P. MacDougall _____
Councilmember Peggy R. Bell _____
Councilmember Timothy J. Meerbott _____
Councilmember Ernest N. Sochin _____

WEISS SEROTA HELFMAN
PASTORIZA COLE & BONISKE, P.A.

ATTORNEYS AT LAW

MITCHELL A. BIERMAN
NINA L. BONISKE
MITCHELL J. BURNSTEIN
JAMIE ALAN COLE
STEPHEN J. HELFMAN
GILBERTO PASTORIZA
MICHAEL S. POPOK
GARY I. RESNICK
JOSEPH H. SEROTA
SUSAN L. TREVARTHEN
RICHARD JAY WEISS
DAVID M. WOLPIN

MIAMI-DADE OFFICE
2665 SOUTH BAYSHORE DRIVE
SUITE 420
MIAMI, FLORIDA 33133

TELEPHONE 305-854-0800
TELECOPIER 305-854-2323
WWW.WSH-LAW.COM

BROWARD OFFICE
3107 STIRLING ROAD • SUITE 300
FORT LAUDERDALE, FLORIDA 33312
TELEPHONE 954-763-4242 • TELECOPIER 954-764-7770

*OF COUNSEL

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MATTHEW H. MANDEL
ALEXANDER L. PALENZUELA-MAURI
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ANTHONY L. RECIO
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JOSE S. TALAVERA
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JAMES E. BAKER
VIVIAN DE LAS CUEVAS-DIAZ
IGNACIO G. DEL VALLE*
ISABEL C. DIAZ
RAQUEL ELEJABARRIETA
PAUL S. FIGG
CHAD FRIEDMAN

February 24, 2006

The Honorable Mayor and Members
of the Town Council
Town of Cutler Bay
c/o Ms. Meigan Pier, Acting Clerk
8950 S.W. 152 Street
Palmetto Bay, Fl. 33157

Re: Retention of Weiss Serota Helfman, et al. as interim City Attorney

Dear Mayor and Councilmembers:

This confirms that the Town of Cutler Bay (the "Town") has retained the services of Weiss Serota, et al. as interim Town Attorney. This letter outlines the terms of that retention.

As discussed at the previous Council meeting on February 16th, 2006 the Town anticipates that the firm shall serve as interim Town Attorney for a period of one year with the Town retaining the right to terminate the services of the firm at any time for convenience.

The firm shall provide all legal services traditionally performed by a town attorney. The firm will charge an hourly fee of \$180.00 regardless of whether the services are performed by a partner or an associate. This is substantially below the lowest hourly fee charged by any attorney in the firm for work for private clients. The firm will not charge for telephone calls between the firm's attorneys and Cutler Bay elected officials or staff. The firm will request reimbursement of all out of pocket expenses it incurs in providing services to the Town.

The Honorable Mayor and Members of the Town Council
February 24, 2006
Page 2

Should you have any questions or concerns, please contact me.

Very truly yours,


Mitchell A. Bierman

AGREED AND ACCEPTED on _____, 2006.

TOWN OF CUTLER BAY

By: _____
The Honorable John F. Cosgrove
Mayor, Town of Cutler Bay

TAB 2



MEMORANDUM

To: Honorable Mayor and Town Council

From: Steven J. Alexander, Town Manager

Date: May 18, 2007

Re: Parks Interlocal Agreement

REQUEST

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, APPROVING THE "INTERLOCAL AGREEMENT BETWEEN MIAMI-DADE COUNTY AND THE TOWN OF CUTLER BAY" RELATING TO THE TRANSFER OF COUNTY PARKS TO THE TOWN OF CUTLER BAY; AUTHORIZING THE MAYOR TO EXECUTE THE SAME AND PROVIDING FOR AN EFFECTIVE DATE.

BACKGROUND AND ANALYSIS

The Town Administration has been in lengthy negotiations with Miami-Dade County for an interlocal agreement for the operation and conveyance of seven County-owned parks and six County-owned parkways within the Town of Cutler Bay's corporate limits. The negotiations have included meetings and discussions with staff from various County departments including the Office of Strategic Business Management and the Parks and Recreation Department.

In an effort to transfer the parks to the Town as efficiently and expeditiously as possible, we are anticipating that the transfer will take place in two steps. The first step would result in the transfer of **operational responsibility** for the parks, taking effect December 1, 2006 (the "Operation Date"). At this point, the Town would have full responsibility for the operation and maintenance of all park sites. The second step would result in the transfer of the **ownership** of the parks to the Town at a date to be determined by the Town and the Miami-Dade Parks and Recreation Department (the "Conveyance Date"). On the conveyance date, the Town would assume all ownership rights to the parks.

The agreement also provides for a "due diligence" period in order to identify any title issues, environmental issues, boundary issues or any other deficiencies or safety issues that may exist with any of the parks.

We believe that the attached interlocal agreement will allow for the most efficient transfer of the parks from the County to the Town while ensuring that there are no outstanding issues that will keep the parks from being utilized to their fullest extent.

RECOMMENDATION

We recommend that the attached resolution be adopted.

RESOLUTION NO. 07-____

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, APPROVING THE “INTERLOCAL AGREEMENT BETWEEN MIAMI-DADE COUNTY AND THE TOWN OF CUTLER BAY” RELATING TO THE TRANSFER OF COUNTY PARKS TO THE TOWN OF CUTLER BAY; AUTHORIZING THE MAYOR TO EXECUTE THE SAME AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on November 8, 2005, a Charter for the Town of Cutler Bay (the “Town”) was approved by the citizens of the Town, effective November 9, 2005; and

WHEREAS, on February 2, 2006, the Town Council was sworn into office; and

WHEREAS, on July 18, 2006, the Town and Miami Dade County (“County”) entered into an interlocal agreement which, inter alia, provides for the County to transfer title to parks within the geographic boundaries of the Town to the Town in a subsequent interlocal agreement, and

WHEREAS, the Town and the County desire to effect the transfer of the parks upon the terms of the interlocal agreement relating to the transfer of parks which is attached hereto and made part hereof.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, AS FOLLOWS:

Section 1. **Recitals.** The above recitals are true and correct and are incorporated herein by this reference.

Section 2. **Interlocal Agreement Approved.** The “Interlocal Agreement between Miami-Dade County and the Town of Cutler Bay” relating to the transfer of County parks to the Town in substantially the form attached hereto as Exhibit “A,” is hereby approved.

Section 3. **Town Mayor Authorized.** The Town Mayor is authorized to execute the “Interlocal Agreement between Miami-Dade County and the Town of Cutler Bay” in substantially the form attached hereto as Exhibit “A,” on behalf of the Town.

Section 4. **Effective Date.** This Resolution shall be effective immediately upon adoption.

PASSED and ADOPTED this ____ day of _____, 2007.

PAUL S. VROOMAN
Mayor

Attest: _____
ERIKA GONZALEZ-SANTAMARIA, CMC
Town Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY FOR THE
SOLE USE OF THE TOWN OF CUTLER BAY:

WEISS SEROTA HELFMAN PASTORIZA
COLE & BONISKE, P.A.
Interim Town Attorney

FINAL VOTE AT ADOPTION:

Mayor Paul S. Vrooman	_____
Vice Mayor Edward P. MacDougall	_____
Councilmember Peggy R. Bell	_____
Councilmember Timothy J. Meerbott	_____
Councilmember Ernest N. Sochin	_____

**INTERLOCAL AGREEMENT
BETWEEN
MIAMI-DADE COUNTY AND
TOWN OF CUTLER BAY**

This is an Interlocal Agreement between Miami-Dade County, a political subdivision of the State of Florida (the "COUNTY") and the Town of Cutler Bay, a municipal corporation of the State of Florida (the "TOWN"), entered into this _____ day of _____, 200_ (the "Agreement").

WITNESSETH

WHEREAS, a Charter for the TOWN was approved by a majority of the voters of the TOWN at the election held on November 8, 2005, and the TOWN Council took office on February 2, 2006; and

WHEREAS, the COUNTY owns, operates and maintains local parks within its municipal boundaries, namely, Bel Aire Park, Saga Lake Park, Saga Bay Park, Whispering Pines Mini-Park, Lincoln City Park #2, Cutler Ridge Park, Franjo Park and former Saga Bay Homeowner Association parcels (the "Parks"); and

WHEREAS, it is in the best interest of the COUNTY and the TOWN to provide recreational facilities and opportunities to residents of the TOWN and the COUNTY.

WHEREAS, the COUNTY wishes to convey and the TOWN wishes to receive the Parks; and

NOW, THEREFORE, IN CONSIDERATION OF THE FOLLOWING MUTUAL COVENANTS THE COUNTY AND THE TOWN AGREE AS FOLLOWS:

1. Recitals

The above recitals are true and correct and incorporated herein by reference.

2. Operation of Parks

- a. The TOWN has taken over day to day operation, including but not limited to, maintenance, programming, operation and staffing of the Parks from the County on _____, 200_ (“Operation Date”). The TOWN will continue to operate the Parks under a permit to conduct business until the Conveyance Date.
- b. In an effort to maintain continuous operation of existing recreational programs, COUNTY, upon obtaining permission from each program participant, will provide the TOWN on or before the Operation Date, a comprehensive listing of information for all program participants to include contact name, address, phone number, account status and program affiliation. This list will include all participants from fiscal year 2005-2006 and all current program participants and their personal contact information.
- c. The COUNTY shall not remove any personal property, fixtures or equipment from the Parks prior to the Conveyance Date, but shall make all such personal property, fixtures, equipment available for the TOWN’s use until the Conveyance Date as specified in the applicable permit.

3. Transfer of Parks

- a. The COUNTY shall convey the parks to the TOWN and shall execute and deliver to the TOWN the attached COUNTY Deeds, incorporated herein as Exhibits 1-8.
- b. Property and facilities are conveyed in an as-is condition, and subject to all easements, agreements, and restrictions, evidence of such to be provided prior to conveyance. Prior to conveyance, the COUNTY will inspect the premises with the TOWN and correct any mutually determined deficiencies and/or safety hazards identified pursuant to the inspection and inform the TOWN of any ongoing safety and/or environmental issues, which the COUNTY will make every reasonable effort to correct in a timely manner.
- c. Within 30 days of the execution of this Agreement, the COUNTY shall provide the TOWN with a list and a copy of all agreements for services that the COUNTY may have with any third party vendors or organizations providing services at the Parks. Except as otherwise, provided herein, upon direction from the TOWN Manager, the County Manager or his/her designee shall be authorized to either terminate the third party agreements prior to the Conveyance Date of the Parks or, if requested by the TOWN Manager execute an assignment of any such agreements to the TOWN provided that such

termination or execution does not penalize or prejudice the COUNTY in any way.

- d. Within 30 days of the execution of this Agreement, the COUNTY shall provide the TOWN with a copy of all permits, plans, and any and all other available documents pertaining to the COUNTY'S operation of the Parks, including, but not limited to, budgets and scopes of services for all Safe Neighborhood Parks Bond funds, Quality Neighborhood Improvements Program Bond funds and Building better Communities Bond fund programs currently in place for all parks identified herein.
- e. Within 30 days of the execution of this Agreement, the COUNTY shall take all steps necessary to transfer and/or assign to the TOWN any warranties or guarantees the COUNTY may have for the Parks, personal property, fixtures or other park improvements or equipment.

The Town Manager and the Director of the Miami-Dade Park and Recreation Department shall mutually agree to the date of the execution and transfer of the conveyance documents for each park to be transferred to the Town which shall be no later than 30 days after a request for the same by the TOWN and the County Manager is hereby authorized to execute the necessary conveyance documents as appropriate.

4. Restrictions Related to the Town's Use of the Property

As a condition to the acceptance of the Property, the TOWN agrees that:

- a. The Parks shall be used in perpetuity as public parks and all improvements shall be open to all Miami-Dade County residents.
- b. The TOWN shall not discriminate against unincorporated residents in program registration, pricing or other policies as they relate to the use of the Parks.
- c. Article 6 of the Miami-Dade County Home Rule Charter shall apply to all parks and, in addition, Section 25B-27(b) of the Safe Neighborhood Park Ordinance shall apply to Cutler Ridge Park (Exhibit 9).
- d. Should the TOWN violate any of the restrictions listed in Sections 3.a through 3.c, the COUNTY shall provide the TOWN with written notice of the alleged violations including the statement "The COUNTY will exercise its reversionary interest in the property if the violation is not cured." Within 45 days of receipt of the notice, the TOWN shall cure the violation. If the violation is of a type that cannot be cured within this time period, the TOWN shall notify the COUNTY in writing specifying the reason and the additional time required to cure the violation. However, in no event shall the time to cure

exceed 90 days, unless such time period is extended by action of the County Commission. Failure of the TOWN to cure the violation within the specified time period shall result in the Property automatically reverting to the COUNTY without any entitlement or recourse against the County for payment of any improvements whatsoever made to, on or for any of the properties

5. Further Conditions of Conveyance

- a. By accepting this conveyance, the TOWN agrees that it will make every good faith effort to develop, operate and maintain the Parks in a manner that provides appropriate active and passive recreational opportunities to park users consistent with normal and customary park and recreation policies.
- b. The Parks will be operated and maintained in a manner generally equal to or better than Miami-Dade County Park and Recreation Department standards.
- c. With respect to the balance of Safe Neighborhood Park Bond funds contracted by and between the Miami-Dade County Parks and Recreation Department and the County's Office of Safe Neighborhood Parks for improvements to Cutler Ridge Park, the TOWN will agree to utilize these funds within Cutler Ridge Park in accordance with the provisions of the Safe Neighborhood Parks Ordinance. This funding will be transferred to the TOWN subject to a separate agreement. —
- d. With respect to the balance of Miami-Dade County's Quality Neighborhood Improvement Program Bond funds for Cutler Ridge Park, the TOWN will agree to utilize the Quality Neighborhood Improvement Program Bond funds designated for Cutler Ridge Park in accordance with the provisions of the Quality Neighborhood Improvement Program, subject to a separate agreement with the County.
- e. The TOWN will make every effort to develop the parks in general accordance with all plans and permits that the COUNTY has obtained prior to the effective date of this agreement, provided however that the TOWN may, at its sole discretion, change the plans, develop, or redevelop any of the Parks, provided that the TOWN first holds a public hearing. Any amendments to the current plans and permits are to be made in a manner that provides substantially the same active and passive recreational opportunities to adults and children living within the Service Area of each park.

6. Indemnification

- a. Prior to the date of execution of this Agreement, the COUNTY shall provide the TOWN with any known claims, litigation or other proceedings that may be pending regarding the COUNTY's operation of the Parks.
- b. Prior to the Conveyance Date, the COUNTY The County does hereby agree to indemnify and hold the TOWN harmless to the extent and within the limitations of Section 768.28 Fla. Stat., subject to the provisions of that Statute whereby the County shall not be held liable to pay a person injury or property damage claim or judgment by nay one person which exceeds the sum of \$100,000, or any claim or judgments of portions thereof, which, when totaled with all other occurrences, exceeds the sum of \$200,000, from any and all personal injury or property damage claims, liabilities, losses and causes of action which may arise solely as a result of the negligence of the County. However, nothing herein shall be deemed to indemnify the TOWN from any liability or claim arising out of the negligent performance or failure of performance of the TOWN or any unrelated third party.
- c. After the Conveyance Date, the TOWN shall indemnify and hold harmless the County and its officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the County or its officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the performance of this Contract by the TOWN or its employees, agents, servants, partners principals or subcontractors. The TOWN shall pay all claims and losses in connections therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the County, where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorney's fees which may issue thereon. The TOWN expressly understands and agrees that any insurance protection required by this Contract or otherwise provided by the TOWN shall in no way limit the responsibility to indemnify, keep and save harmless and defend the County or its officers, employees, agents and instrumentalities as herein provided.

7. **Notices**

All notices hereunder must be in writing and shall be deemed validly given if sent by certified mail, return receipt requested, or by hand delivery, or by overnight delivery to the addresses as follow (or any other address that the party to be notified may have designated to the sender by like notice):

County: Miami-Dade County Manager
111 N.W. First Street, Suite 2910
Miami, Florida 33128

Copied to: County Attorney, Miami-Dade County
111 N.W. First Street, Suite 2810
Miami, Florida 33128

and Director, Miami-Dade County Parks and
Recreation Department
275 NW 2nd Street, 5th Floor
Miami, Florida 33128

Town: Town Manager
Town of Cutler Bay
10720 Caribbean Blvd., Ste. 105
Cutler Bay, Florida 33189

Copied to: Town Attorney
c/o Mitch Bierman
Weiss Serota Helfman Pastoriza Cole & Boniske
2525 Ponce de Leon Avenue, Suite 700,
Coral Gables, Florida 33134

8. Entire Agreement

The TOWN and the COUNTY agree that this is the entire Agreement between the parties. This Agreement supersedes all prior negotiations, correspondence, conversations, agreements or understandings applicable to the matters contained herein, and there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in this document. This Agreement cannot be modified or amended without the express written consent of the parties. Accordingly, no modification, amendment or alteration of the terms or conditions contained herein shall be effective unless contained in a written document executed with the same formality and of equal dignity herewith.

9. Amendments

This Agreement may be modified only by an agreement in writing signed and sealed by the TOWN Mayor and the County Manager of Miami-Dade County.

10. Severability

If any term or provision of this Agreement shall to any extent be held invalid or unenforceable, the remainder of this Agreement shall not be affected and each term and provision of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

11. Assignment

Neither this Agreement nor any term or provision hereof or right hereunder shall be assignable by any parties, and any attempt to make such assignment shall be void.

12. Governing Law

This Agreement shall be construed in accordance with the laws of the State of Florida, and any proceedings arising in any matter pertaining to this Agreement shall, to the extent permitted by law, be held in Miami-Dade County, Florida.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on their behalf as of the date first above written.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

By: _____
Town Attorney

TOWN OF CUTLER BAY,
a municipal corporation of the State of Florida

By: _____
Town Mayor

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

By: _____
County Attorney

MIAMI-DADE COUNTY
a political subdivision of the State of Florida

By its Board of County
Commissioners:

By: _____
County Manager

ATTEST:

By: _____
Clerk

:

Exhibit 1

TAB 3



MEMORANDUM

To: Honorable Mayor & Town Council

From: Steven J. Alexander, Town Manager

Date: May 18, 2007

Re: **Safe Neighborhood Parks Bond Program Grant Application**

REQUEST

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, RELATING TO GRANTS, AUTHORIZING THE TOWN MANAGER TO APPLY FOR GRANT FUNDING FROM THE SAFE NEIGHBORHOOD PARKS BOND PROGRAM; AND PROVIDING FOR AN EFFECTIVE DATE.

BACKGROUND AND ANALYSIS

On Thursday, May 10, the Miami-Dade County Office of Safe Neighborhood Parks (OSNP) announced the availability of grant funding through a competitive application process. Applications are due back to the OSNP by June 1, 2007, and funding, if awarded, must be expended by December 31, 2008.

Funding is available during this grant cycle for park improvements (\$1,100,000) and land acquisition (\$575,000). In each case, the minimum amount that may be requested is \$10,000. There is no maximum amount that may be requested; however, there is a dollar for dollar match requirement. The Citizen's Oversight Committee, who conducts the grant process, has established the installation of shelters and ADA-accessible playgrounds as priorities for funding of park improvements.

The Parks and Recreation Department is preparing grant applications that must include a resolution from the Town Council authorizing the grant application and listing the projects for which funding is being sought. The resolution language has been provided by the OSNP.

The projects for which applications will be submitted are:

1. Acquisition of approximately 1.3 acres of vacant property adjacent to the existing Lincoln City Park, fronting on Old Cutler Road and SW 216 Street. We will be seeking \$575,000.
2. Funding for the installation of a picnic pavilion and playground shade structure at Cutler Ridge Park. We will be seeking \$75,000.

We believe that these are both viable projects that will be well-received by the Safe Neighborhood Parks Citizens Oversight Committee.

RECOMMENDATION

We recommend that the attached resolution be adopted.

Attachments:

- Proposed Resolution

RESOLUTION NO. 07-_____

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, RELATING TO GRANTS, AUTHORIZING THE TOWN MANAGER TO APPLY FOR GRANT FUNDING FROM THE SAFE NEIGHBORHOOD PARKS BOND PROGRAM; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the citizens of Miami Dade County have authorized the issuance of general obligation bonds (the "Bonds) for the purpose of financing capital improvement programs for certain parks, beaches, natural areas and recreation facilities; and

WHEREAS, to implement and give effect to the bond program, Miami Dade County, Florida enacted Ordinance No. 96-115, the Safe Neighborhood Parks Ordinance (the "Ordinance"); and

WHEREAS, it is necessary and desirable to improve the quality of life, to benefit property values, to promote prevention of juvenile crime by providing positive recreation opportunities, and to improve the recreation facilities for youth, adult, and senior citizens in this community through the improvement of our parks and natural areas; and

WHEREAS, in order to foster those important values, the projects more specifically listed below have been identified for reimbursement pursuant to the terms of the Ordinance; and

WHEREAS, pursuant to the terms of the Ordinance, the passage of this resolution and the acts contemplated by this resolution are conditions to obtaining a grant; and

WHEREAS, The Town of Cutler Bay (the "Town") wishes to make application for the grant monies for the projects listed below subject to all terms and conditions of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, AS FOLLOWS:

Section 1. The Town Manager is authorized to make application for a grant for the projects and in the amount listed below, and in connection with such application to execute such grant agreement and other contracts and documents, to expend Safe Neighborhood Parks bond funds received for the purposes described in the funding request, to execute any necessary amendments to the grant application and contracts, and take such other acts as may be necessary to bind the Town and accomplish the intent of this resolution. Application shall be made with respect to each of the following projects (the "Projects") in the amounts set forth below.

<u>Grant Title</u>	<u>Total Grant</u>
Acquisition of Willard Property	\$575,000
Cutler Ridge Park pavilion & playground shelter	\$75,000

Section 2. The Town shall complete each of the Projects in accordance with the terms of the grant agreement, the Ordinance,³ and the administrative rules authorized by the Citizens' Oversight Committee (the "Committee") to implement the Ordinance. If the total cost of a Project exceeds the value allocated in the grant, then the Town will provide any supplemental funds required to complete the Project.

In the event that supplemental funds are necessary for the completion of the Project, as of the point in time that it is known that supplemental funds are needed, the Town will demonstrate that such supplemental funds have been committed to the Project prior to and as a condition of disbursement or further disbursement of grant funds. The requirement for the Town to provide any supplemental funds required to complete the Project may, at the sole discretion of the Committee, be modified in whole or in part by a reduction in scope of work consistent with the Ordinance.

Section 3. The Town recognizes and directs that any beach, park, or other public facility acquired, developed, rehabilitated or restored with bond funds, including the Projects, shall be open and accessible to the public without discrimination as to race, color, gender, age, religion, belief, residence, natural origin, marital status or disability.

Section 4. To the extent allowed by law, the Town shall commit any and all funds which may be required to operate, maintain and provide programming at each park project upon its completion.

Section 5. No substitution in capital project funding by the Town shall occur as a result of the grant for which the Town is applying.

Section 6. This Resolution shall be effective immediately upon adoption.

PASSED AND ADOPTED this ____ day of _____, 2007.

PAUL S. VROOMAN
Mayor

Attest:

ERIKA GONZALEZ-SANTAMARIA, CMC
Town Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY FOR THE
SOLE USE OF THE TOWN OF CUTLER BAY:

WEISS SEROTA HELFMAN PASTORIZA
COLE & BONISKE, P.A.
Interim Town Attorney

Moved By:
Seconded By:

FINAL VOTE AT ADOPTION:

Mayor Paul S. Vrooman _____

Vice Mayor Edward P. MacDougall _____

Councilmember Peggy R. Bell _____

Councilmember Timothy J. Meerbott _____

Councilmember Ernest N. Sochin _____

TAB 4



Steven J. Alexander
Town Manager

MEMORANDUM

To: Honorable Mayor, Vice Mayor and Town Council
From: Steven J. Alexander, Town Manager
Date: May 21, 2007
Re: Quality Neighborhood Improvements Program Interlocal Agreement

REQUEST

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, APPROVING THE "INTERLOCAL AGREEMENT BETWEEN MIAMI-DADE COUNTY AND TOWN OF CUTLER BAY FOR DISTRIBUTION OF QUALITY NEIGHBORHOOD IMPROVEMENT FUNDS (QNIP)" RELATING TO THE DISBURSEMENT OF QNIP FUNDS TO THE TOWN OF CUTLER BAY; AUTHORIZING THE MAYOR TO EXECUTE THE SAME AND PROVIDING FOR AN EFFECTIVE DATE.

BACKGROUND AND ANALYSIS

As part of the interlocal agreement for the conveyance of Miami-Dade County's parks to the Town of Cutler Bay, the County is required to make funds from the Quality Neighborhood Improvements Program (QNIP) available to the Town through a separate interlocal agreement. Miami-Dade County's Office of Strategic Business Management has provided the attached agreement that provides for the following:

- The Town will receive an amount not to exceed \$523,000.
- The funds may only be used for the construction or rehabilitation of the parks being conveyed to the Town (Bel Aire Park, Cutler Ridge Park, Franjo Park, Lincoln City Park #2, Saga Bay Park, Saga Lake Park and Whispering Pines Park).
- The Town must ensure that the County is recognized as the funding agency, through QNIP, on any advertising or signage relating to the use of the funds.

The disbursement of the QNIP funds will allow the Town to make much-needed improvements to all of the parks that the County is conveying to the Town.

RECOMMENDATION

We recommend that the attached resolution be adopted in substantially the form attached.

RESOLUTION NO. 07-_____

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, APPROVING THE “INTERLOCAL AGREEMENT BETWEEN MIAMI-DADE COUNTY AND TOWN OF CUTLER BAY FOR DISTRIBUTION OF QUALITY NEIGHBORHOOD IMPROVEMENT FUNDS (QNIP)” RELATING TO THE DISBURSEMENT OF QNIP FUNDS TO THE TOWN OF CUTLER BAY; AUTHORIZING THE MAYOR TO EXECUTE THE SAME AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Miami-Dade County Park and Recreation Department has identified Quality Neighborhood Improvement Program (QNIP) funding that is available for park improvement projects that have not been completed; and

WHEREAS, the Town of Cutler Bay (the “Town”) has requested that the remaining balance in the QNIP fund for Parks-related projects within the Town’s municipal boundaries be disbursed to the Town for use on parks projects until the amount is depleted.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, AS FOLLOWS:

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. QNIP Interlocal Agreement Approved. The “Interlocal Agreement Between Miami-Dade County and the Town of Cutler Bay for Distribution of Quality Neighborhood Improvements Program Funds (QNIP)” relating to the disbursement of County funds to the Town in substantially the form attached hereto as Exhibit “A,” is hereby approved.

Section 3. Town Mayor Authorized. The Town Mayor is authorized to execute the “Interlocal Agreement Between Miami-Dade County and the Town of Cutler Bay for Distribution of Quality Neighborhood Improvements Program Funds (QNIP)” in substantially the form attached hereto as Exhibit “A,” on behalf of the Town.

Section 4. Effective Date. This Resolution shall be effective immediately upon adoption.

PASSED and ADOPTED this ____ day of _____, 2007.

PAUL S. VROOMAN
Mayor

Attest:

ERIKA GONZALEZ-SANTAMARIA, CMC
Town Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY FOR THE
SOLE USE OF THE TOWN OF CUTLER BAY:

WEISS SEROTA HELFMAN PASTORIZA
& BONISKE, P.A.
Interim Town Attorney

FINAL VOTE AT ADOPTION:

Mayor Paul S. Vrooman _____

Vice Mayor Edward P. MacDougall _____

Councilmember Peggy R. Bell _____

Councilmember Timothy J. Meerbott _____

Councilmember Ernest N. Sochin _____

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INTERLOCAL AGREEMENT
BETWEEN MIAMI-DADE COUNTY AND TOWN OF CUTLER BAY
FOR DISTRIBUTION OF QUALITY NEIGHBORHOOD IMPROVEMENT FUNDS
(QNIP)

This Agreement, made this ____ day of _____, 2007, by and between Miami-Dade County, a political subdivision of the State of Florida (hereinafter referred to as "County") located at 111 N.W. 1st Street, Miami, FL 33128-1912, and the Town of Cutler Bay having offices at 10720 Caribbean Boulevard, Suite 105, Cutler Bay, FL 33189 (hereinafter referred to as "Town").

WHEREAS, the unincorporated portion of District 8 which comprises the incorporated Town of Cutler Bay, Florida was given commitments prior to incorporation as projects to be funded in whole or in part in such portion of District 8 from the proceeds of the County's Public Service Tax Revenue Bonds (UMSA Public Improvements), Series 1999, Public Service Tax Revenue Bonds (UMSA Public Improvements), Series 2002 and Public Service Tax Revenue Bonds (UMSA Public Improvements), Series 2006 (the "County Bonds"); and

WHEREAS, the Miami-Dade County Park and Recreation Department has identified funding available for projects that have not been completed; and

WHEREAS, the Town has requested that the remaining balance in the QNIP fund for Parks related projects be disbursed to the Town for use on parks projects until the amount is depleted,

NOW THEREFORE, in consideration of the mutual covenants recorded herein, the parties hereto agree as follows:

I. **AMOUNT PAYABLE.** The County agrees to disburse to the Town an amount not to exceed \$523,000 to fund, in whole or in part, the construction or rehabilitation of park projects in the parks listed in Attachment A. It is expressly understood that the County shall not be responsible for any costs in excess of \$523,000 incurred in the construction/renovation of the parks listed in Attachment A. The Town shall be responsible for the construction or rehabilitation of the parks listed in Attachment A.

II. **SCOPE OF SERVICES.** The Town agrees to only use these funds for the construction/renovation of those parks, which is incorporated herein and attached hereto as Attachment A.

III. **EFFECTIVE TERM.** The effective term of this Agreement shall be from _____, 2007 to _____, 200_.

IV. **INDEMNIFICATION BY TOWN.**

A. **Government Entity.** Town shall indemnify and hold harmless the County and its officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorney's fees and costs of defense and appeal, which the County or its officers, employees, agents or instrumentalities may incur as a result of claims,

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demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the performance of this Agreement by Town or its employees, agents, servants, partners, principals or subcontractors or any other third party. Town shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the County, where applicable, including appellate proceedings and shall pay all costs, judgments, and attorney's fees which may issue thereon. Provided, however, the indemnification shall only be to the extent and within the limitations of Section 768.28 Florida Statutes.

B. Term of Indemnification. The provisions of this section of indemnification shall survive the expiration or termination of this Agreement.

V. NOTICES. It is understood and agreed between the parties that any written notice delivered hereunder, when addresses and mailed or delivered to the parties at the following addresses is sufficiently delivered:

Town: Town Manager
Town of Cutler Bay
10720 Caribbean Boulevard, Suite 105
Cutler Bay, FL 33189

Copy To: Town Attorney
c/o Mitch Bierman
Weiss Serota Helfman Pastoriza Cole & Boniske
2525 Ponce de Leon Avenue, Suite 700,
Coral Gables, Florida 33134

County: Jorge M. Fernandez, Program Coordinator
Incorporation and Annexation
Office of Strategic Business Management
111 N.W. 1st Street, 22nd Floor
Miami, FL 33128

VI. AUTONOMY. Both parties agree that this Agreement recognizes the autonomy of and stipulates or implies no affiliation between the contracting parties. It is expressly understood and intended that the Town is only a recipient of funding support and is not an agent or instrumentality of the County. Furthermore, the Town's agents and employees are not agents, employees nor is the Town an instrumentality of the County.

VII. BREACH OF AGREEMENT: COUNTY REMEDIES.

A. Breach. A breach by the Town shall have occurred under this Agreement if (1) the Town uses the County funds allocated under this Agreement ineffectively, improperly, and/or for any purpose other than the construction or renovation of parks as listed in the Attachment A; (2) the Town refuses to allow the County access to records relating to this contract and the construction/renovation of parks projects; (3) the Town attempts to meet its obligations under this Agreement through fraud, misrepresentation or material misstatement; (4) the Town fails to fulfill in a proper manner any and all of its obligations, covenants, agreements and stipulations in this Agreement. Waiver of breach of any provisions of this Agreement shall not be deemed to be a waiver of any

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other breach and shall not be construed to be a modification of the terms of this Agreement.

B. County Remedies. If the Town breaches this Agreement, the County may pursue any or all of the following remedies:

1. The County may terminate this Agreement by giving written notice to the Town of such termination and specifying the effective date thereof at least five (5) days before the effective date of termination. In the event of termination, the Town shall reimburse the County for all County funds allocated to the Town under this agreement. The Town shall be responsible for all direct and indirect costs associated with such termination, including attorney's fees;

3. The County may seek enforcement of this Agreement including but not limited to filing an action with a court of appropriate jurisdiction. The Town shall be responsible for all direct and indirect costs associated with such enforcement, including attorney's fees;

4. Any other remedy available at law or equity.

C. Damages Sustained. Notwithstanding the above, the Town shall not be relieved of liability to the County for damages sustained by the County by virtue of any breach of this Agreement. The County may also pursue any remedies available at law or equity to compensate for any damages sustained by the breach. The Town shall be responsible for all direct and indirect costs associated with such action, including attorney's fees.

VIII. TERMINATION BY EITHER PARTY. Both parties agree that this Agreement may be terminated for cause by either party hereto by written notice to the other party of such intent to terminate at least five (5) days prior to the effective date of such termination.

IX. PAYMENT PROCEDURES. The County agrees to pay the Town for services rendered under this Agreement based on the procedures outlined below:

A. Upon approval of this Agreement by the Miami-Dade County Board of County Commissioners, the Town Manager shall submit a letter to the Program Coordinator, Incorporation and Annexation Unit, Office of Strategic Business Management requesting the payment of the total approved funding, not to exceed \$523,000, to be released to the Town solely for the purposes stated herein.

B. No Payment of Subcontractors. In no event shall County funds be advanced directly to any subcontractor to any Town agreements entered into hereunder.

X. USE OF FUNDS

A. Town shall only use County funds for the construction/renovation of parks listed in Attachment A. It is expressly understood that County funds shall not be used in any way at any other Town owned facilities. In the event the County in its sole discretion determines the Town has used funds in a manner that is not authorized by this

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Agreement, the Town agrees to reimburse the County in full for any amounts used by the Town in a manner not authorized by this Agreement.

B. Adverse Actions or Proceeding. The Town shall not utilize County funds to retain legal counsel for any action or proceeding against the County or any of its agents, instrumentalities, employees or officials. The Town shall not utilize County funds to provide legal representation, advice or counsel or any client in any action or proceeding against the County or any of its agents, instrumentalities, employees or officials.

C. Religious Purposes. County funds shall not be used for religious purposes.

XI. RECORDS, REPORTS, AUDITS, MONITORING AND REVIEW.

A. Office of Miami-Dade County Inspector General. Miami-Dade County has established the Office of Inspector General, which is empowered to perform random audits on all County Agreements throughout the duration of each Agreement. Grant recipients are exempt from paying the cost of the audit, which is normally ¼ of 1% of the total Agreement amount.

The Miami-Dade County Inspector General is authorized and empowered to review past, present and proposed County and Public Health Trust programs, agreements, transactions, accounts, records and programs. In addition, the Inspector General has the power to subpoena witnesses, administer oaths, require the production of records and monitor existing projects and programs. Monitoring of an existing project or program may include a report concerning whether the project is on time, within budget and in compliance with plans, specifications and applicable law.

The Inspector General is empowered to analyze the necessity of and reasonableness of proposed change orders to the Agreement. The Inspector General is empowered to retain the services of independent private sector inspectors general to audit, investigate, monitor, oversee, inspect and review operations, activities, performance and procurement process including but not limited to project design, bid specifications, proposal submittals, activities of the Town, its officers, agents and employees, lobbyists, County staff and elected officials to ensure compliance with Agreement specifications and to detect fraud and corruption.

Upon ten (10) days prior written notice to the Town from the Inspector General or Independent Private sector Inspector General (IPSIG) retained by the Inspector General, the Town shall make all requested records and documents solely related to this Agreement available to the Inspector General or IPSIG for inspection and copying.

The Inspector General and IPSIG shall have the right to inspect and copy all documents and records in the Town's possession, custody or control which, in the Inspector General's or IPSIG's sole judgment, pertain to performance of this Agreement, including, but not limited to original estimate files, worksheets, proposals and Agreements from and with successful and unsuccessful subcontractors and suppliers, all project-related correspondence, memoranda, instructions, financial documents, construction

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documents, proposal and Agreement documents, back-charge documents, all documents and records which involve cash, trade or volume discounts, insurance proceeds, rebates, or dividends received, payroll and personnel records, and supporting documentation for the aforesaid documents and records.

The provisions in this section shall apply to the Town, its officers, agents, employees, subcontractors and suppliers. The Town shall incorporate the provisions in this section in all subcontracts and all other agreements executed by the Town in connection with the performance of this Agreement.

XII. MISCELLANEOUS

A. Publicity. By the acceptance of these funds, the Town recognizes the County as the funding source of the construction or rehabilitation of the parks listed on Attachment A. The Town shall ensure that all publicity, public relations, advertisements and signs recognize the County for the support of any projects funded through QNIP.

This is to include, but is not limited to, all posted signs, pamphlets, wall plaques, cornerstones, dedications, notices, flyers, brochures, news releases, media packages, promotions, and stationery. The use of the official County logo is permissible. The Town shall ensure that all media representatives, when inquiring about the activities funded by this Agreement, are informed that the County is a funding source.

B. Agreement Guidelines. This Agreement is made in the State of Florida and shall be governed according to the laws of the State of Florida. Proper venue for this Agreement shall be Miami-Dade County, Florida.

C. The County Mayor or His designee is authorized to make modifications to this Agreement on behalf of the County.

D. Headings, Use of Singular and Gender. Paragraph headings are for convenience only and are not intended to expand or restrict the scope or substance of the provisions of this Agreement. Wherever used herein, the singular shall include the plural and plural shall include the singular, and pronouns shall be read as masculine, feminine or neuter as the context requires.

E. Totality of Agreement/Severability of Provisions. This seven (7) page Agreement with its recitals on the first page of the Agreement and with its attachments as referenced below contain all the terms and conditions agreed upon by the parties.

Attachment A: List of Parks

No other Agreement, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or bind any of the parties hereto. If any provision of this Agreement is held invalid or void, the remainder of this Agreement shall not be affected thereby, if such remainder would then continue to conform to the terms and requirements of applicable law.

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IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their respective and duly authorized officers as of the day and year first above written.

Attest:

:

TOWN OF CUTLER BAY
a municipal corporation

By: _____

By: _____

Town Clerk

Town Mayor

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

By: _____
Town Attorney

MIAMI-DADE COUNTY
A political subdivision of the State of Florida

By it's Board of County Commissioners:

By: _____
County Mayor or His designee

ATTEST:
HARVEY RUVIN, CLERK

By: _____
County Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

By _____
County Attorney

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ATTACHMENT A

LIST OF PARKS

BEL AIRE PARK
CUTLER RIDGE PARK
FRANJO PARK
LINCOLN CITY PARK #2
SAGA BAY PARK
SAGA LAKE PARK
WHISPERING PINES PARK

TAB 5



Office of the Town Manager

Steven J. Alexander
Town Manager

MEMORANDUM

To: Honorable Mayor and Town Council

From: Steven J. Alexander, Town Manager

Date: May 18, 2007

Re: Support of alternative property tax plan put forth by Miami-Dade County

REQUEST

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, SUPPORTING THE ALTERNATIVE PROPERTY TAX REFORM PLAN AS PROPOSED BY MIAMI-DADE COUNTY ON MAY 18, 2007, AND PROVIDING FOR AN EFFECTIVE DATE.

RECOMMENDATION

We recommend that the attached resolution be adopted, and that the Town of Cutler Bay support the alternative property tax reform plan as proposed by Miami-Dade County.

BACKGROUND AND ANALYSIS

On May 18, 2007, the Miami-Dade Board of County Commissioners held a workshop on the property tax reform proposals currently being advanced by members of the Florida legislature. The proposals currently being discussed focus on so-called "super exemptions" to provide property tax relief. The competing proposals work somewhat differently, and utilize different exemption rate percentages, but the overall concept seems to be one in which both the Florida House and Senate embrace.

The more moderate of the current proposals is the one brought forth by the House Democrats. In general, under their proposal, relief would be provided to homestead and non-homestead property, to varying extents, through the use of "super exemptions" based on a percentage of the median value of property in the County. The plan also provides relief to commercial property by exempting up to 25% of the first \$1,000,000 of taxable value and exempting the first \$25,000 of tangible personal property. An additional feature of the House Democrat plan is that it also provides for state and local government revenue controls. Based on information provided by Miami-Dade County, they estimate the impact to Cutler Bay to be approximately \$1.1 million.

At its May 18, 2007 property tax reform workshop, the Board of County Commissioners approved putting forth a reasonable alternative to the House Democratic plan that would

provide significant relief to tax payers while not resulting in devastating cuts to state and local government budgets. The proposal they support is one which would apply a graduated exemption, based on median values. As an example, they tiered the exemption by applying a 50% exemption up to the median property value, a 25% exemption up to two times the median property value and a 10% exemption up to three times the median property value for homesteaded properties. For non-homesteaded properties, they applied a 25% exemption for the first \$500,000 of value and a 10% exemption for the value from \$500,001 to \$1,000,000. Commercial properties would receive an exemption of 25% up to \$250,000 of value and a \$25,000 exemption for tangible personal property. The County and Cutler Bay staff believes that this approach employs the best parts of the current proposals and provides meaningful relief to those most impacted by rising property values. Their estimate of the impact on Cutler Bay, based on 2006 property tax data, would be a reduction in ad valorem tax revenues to Cutler Bay of approximately \$759,000. This represents significant property tax relief to Cutler Bay properties, while at the same time is less severe to the Town than would be under the other proposals.

Attached are documents prepared by County staff for their May 18th meeting. They include illustrations of the competing plans effects under different scenarios. As the illustrations show, the alternative plan proposed by the County provides significant taxpayer relief and, at the same time, is less costly to local governments.

Each of the 36 cities in Miami Dade County has been asked to join a show of support for this plan. Currently, all of the cities that were present at the workshop gave preliminary, unofficial support to this new approach. A unified voice is critical to the success of gaining legislative support for this approach.

The Board of County Commissioners will meet May 24th to accept the resolutions of support from the cities and to formally approve the plan. Accordingly, we recommend that Council show its support of the plan by approving the attached resolution of support.

RESOLUTION NO. 07-____

A RESOLUTION OF THE TOWN OF CUTLER BAY, FLORIDA, EXPRESSING SUPPORT FOR MIAMI DADE COUNTY'S ALTERNATE PROPERTY TAX REFORM LEGISLATIVE PROPOSAL AND PROVIDING FOR AN EFFECTIVE DATE AND ALL OTHER PURPOSES.

WHEREAS, the Town of Cutler Bay, Florida ("Town") has learned that Miami Dade County has developed an alternate property tax reform legislative proposal for the purposes of presenting it to the Florida Legislature for consideration during its special legislative session to be held in June; and

WHEREAS, the Town believes the County proposal provides a viable alternative that will provide substantial tax relief to the citizens of Cutler Bay while allowing them to continue to receive municipal services at an acceptable level; and

WHEREAS, the Town Council desires to express support for the County proposal.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, AS FOLLOWS:

Section 1. Recitals Adopted. That the recitals set forth above are hereby adopted and confirmed.

Section 2. Support for County Proposal. The Mayor and City Council support the alternate property tax reform legislative proposal developed by Miami Dade County as presented at the special meeting of the Board of County Commissioners of Miami Dade County on May 18, 2007.

Section 3. Direction to the Clerk. The City Clerk is directed to forward a certified copy of this Resolution to Florida Governor Charlie Crist and all members of the Legislature of the State of Florida, and the Mayor of Miami-Dade County.

Section 4. Severability. That the provisions of this Resolution are declared to be severable and if any section, sentence, clause or phrase of this Resolution shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Resolution but they shall remain in effect, it being the legislative intent that this Resolution shall stand notwithstanding the invalidity of any part.

Section 5. Effective Date. This resolution shall take effect immediately upon adoption.

PASSED and ADOPTED this ___ day of _____, 2007.

PAUL S. VROOMAN, Mayor

Attest:

ERIKA GONZALEZ-SANTAMARIA, CMC
Town Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY FOR THE
SOLE USE OF THE TOWN OF CUTLER BAY:

WEISS SEROTA HELFMAN PASTORIZA
COLE & BONISKE, P.A.
Interim Town Attorney

Moved By:
Seconded By:

FINAL VOTE AT ADOPTION:

Mayor Paul S. Vrooman _____
Vice Mayor Edward P. MacDougall _____
Councilmember Peggy R. Bell _____
Councilmember Timothy J. Meerbott _____
Councilmember Ernest N. Sochin _____

Memorandum



Date: May 18, 2007

To: Honorable Mayor Carlos Alvarez
Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

From: George M. Burgess
County Manager

Subject: Information Regarding Property Tax Reform

A handwritten signature in black ink, appearing to read "G. Burgess", written over the printed name of George M. Burgess.

On May 4, 2007, the State Legislature ended its 2007 regular session without adopting legislation implementing property tax reform. A special session has been scheduled for June 12-22, 2007 and informational and organizational meetings scheduled for May 21, 2007 and June 4, 2007. At your May 8, 2007 meeting, several members of the Board of County Commissioners posed questions and requested information regarding issues surrounding the current property tax reform debate.

What is the fiscal impact to Miami-Dade County of the various proposals being considered? What would the fiscal impact be of other base year rollback options? What are the impacts to the various municipalities?

For your convenience, attached is a memorandum dated May 1, 2007 detailing the fiscal impact of the proposals forwarded by the House and Senate, as well as the compromise position offered by the Governor (Attachment 1). Attachment 2 displays the estimated revenue losses for rollbacks to each year beginning with the 2000 property tax roll. Attachment 3 provides the same information for each municipality, as well as the FY 2006-07 budget and ad valorem revenue.

In addition to the rollback scenarios being considered, which may be implemented statutorily and effective for the FY 2007-08 budget, there are several constitutional changes being considered. Attachment 4 provides the fiscal impact of each of these proposals, both on the County and on our municipalities.

What alternate proposals may be considered? What would the impact of the application of the various scenarios be to the average property owner?

More recently, several new proposals have been considered by State legislators, employing graduated percentage reductions to assessed values. A plan suggested by Speaker Rubio would apply an exemption of 80 percent of market value for the first \$300,000 of assessed value, a 70 percent exemption for the value from \$300,001 to \$1,000,000, and an exemption of 10 percent for all value over \$1,000,000 for homesteaded properties. Non-homesteaded properties would be granted a 25 percent exemption on the full value. Attachment 5 details the fiscal impact of this proposal to all taxing jurisdictions in Miami-Dade County.

An alternate proposal developed by the House Democrats would provide an exemption equal to one-half of the median value of a home (\$211,080 in Miami-Dade County), to be applied after the first \$25,000 homestead exemption and an additional \$25,000 of value. Non-homesteaded residential property receives an exemption of 25 percent of median market value for the property type. Commercial property receives an exemption of 25 percent up to a maximum of

Honorable Mayor Carlos Alvarez
 Honorable Chairman Bruno A. Barreiro
 And Members, Board of County Commissioners
 Information Regarding Property Tax Reform
 Page 2 of 7

\$250,000 and a \$25,000 exemption would be applied to tangible personal property folios. Attachment 6 details the fiscal impact of this plan to all taxing jurisdictions in Miami-Dade County.

Another option to consider would be applying a graduated exemption, based on median values. As an example, we have calculated the impact of applying a 50 percent exemption up to the median property value, a 25 percent exemption up to two times the median property value, and a 10 percent exemption up to three times the median property value for homesteaded properties. For non-homesteaded properties, we applied a 25 percent exemption for the first \$500,000 of value and a 10 percent exemption for the value from \$500,001 to \$1,000,000. Commercial properties would receive an exemption of 25 percent up to \$250,000 of value and a \$25,000 exemption for tangible personal property. This option employs the best parts of both of the current proposals, providing meaningful relief to those most impacted by rising property values. Attachment 7 details the fiscal impact of this option.

Attachment 8 illustrates the impact of each proposal to the taxpayer. These tables show for the differing types of taxpayers (homestead, non-homestead residential, and commercial) with properties of differing values the savings associated with each of the plans. The first sheet illustrates the savings to the non-homestead residential and commercial property owners. The second sheet illustrates the savings to the first-time buyer or newly purchased property. The third sheet shows the impact for a homesteaded property owner downsizing his or her property.

Please provide information concerning the County budget: tax supported operations, proprietary and enterprise funds, and the capital plan.

The FY 2006-07 Adopted Budget totals \$6.977 billion. Of this amount, \$2.245 billion is for capital development: infrastructure, facility construction, major information technology implementations. Of the remaining \$4.732 billion operating budget, \$2.462 billion is for proprietary departments and enterprise funds. The uses of these revenues are restricted to particular activities. The remainder of the budget, \$2.27 billion is supported in part by ad valorem revenue or property taxes.

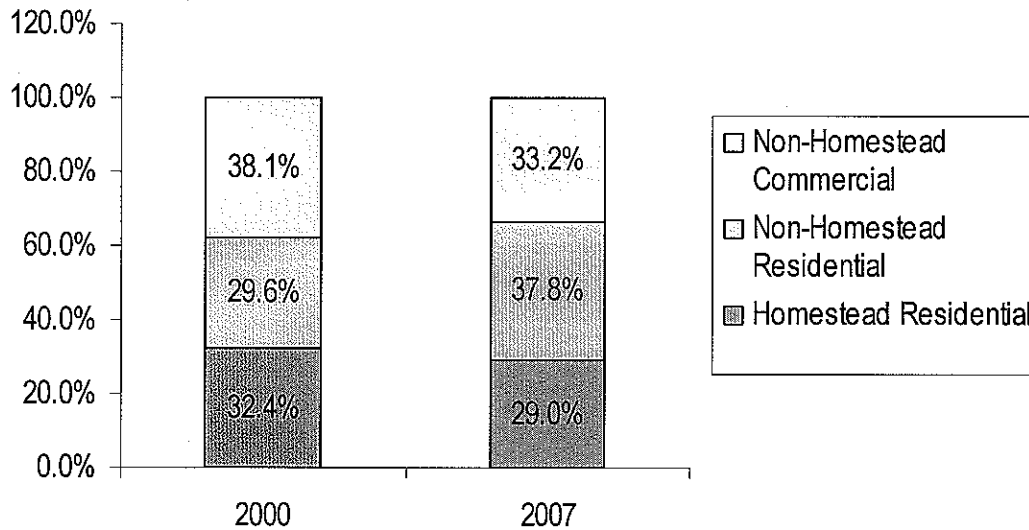
There are four taxing jurisdictions under the authority of the Board: countywide, the unincorporated municipal service area (UMSA), the fire district, and the library district. Ad valorem revenue comprises 82 percent of the countywide general fund and 33 percent of the UMSA general fund. Ad valorem revenue makes up 84 percent of the fire district budget and 82 percent of the library district budget. Pursuant to the Home Rule Charter, activities within the Fire and Library districts must be funded by revenues generated by those districts. The table below shows the total budget for each of the four taxing jurisdictions.

	Countywide	%	UMSA	%	Fire	%	Library	%
Ad Valorem	\$1,134,362	82%	\$158,753	33%	\$318,790	84%	\$88,793	82%
Other Revenue	\$247,992	18%	\$321,077	67%	\$61,493	16%	\$19,785	18%
TOTAL FY 2006-07	\$1,382,354		\$479,830		\$380,283		\$108,578	

What are alternatives for funding the Fire District?

A non-ad valorem fee may be assessed to property owners to fund fire suppression functions. The County has considered this option in the past, as the district millage rate has approached its cap of three mills. While such a fee is legally allowable, careful development and implementation is crucial to successful application.

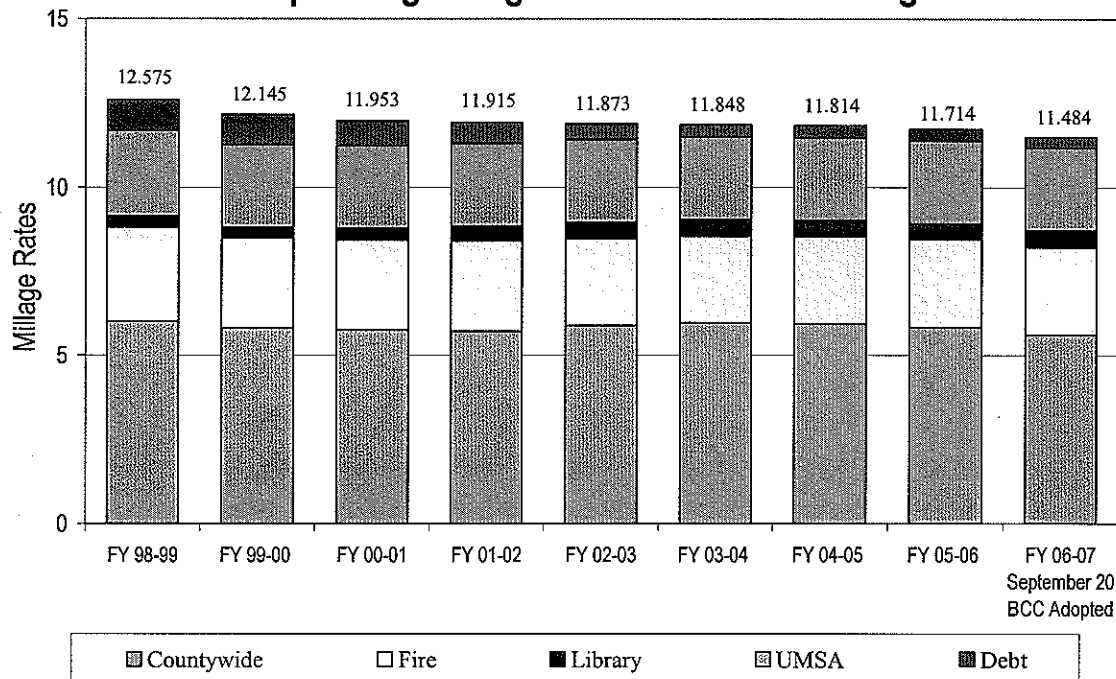
What percentage of the property tax roll represents residential properties? Business property? Rental property?



What has the historical property tax roll growth been since 1999? What has the ad valorem revenue growth been? What would the ad valorem revenue have been if it had grown six percent annually? What has the total operating budget growth been?

Attachment 9 shows the roll growth experienced since 1999. The effective annual increase in the countywide property tax roll over the past seven years has been 12.68 percent. Also included in that table is the ad valorem revenue growth in each taxing jurisdiction over the same period of time. While the property tax roll has grown 12.68 percent, ad valorem revenues have grown 11.7 percent, as steady millage rate reductions have been adopted by the Board over this time period, as indicated in the following chart.

Countywide, Fire Rescue District, Library, and UMSA Operating Millages and Voted Debt Millages



During this same time period, non-ad valorem revenue growth has been 7.38 percent, and the total tax supported budget growth has been 7.37 percent. Also shown in Attachment 9 is the comparison of the actual growth experienced to a revenue cap of six percent. The difference in revenue between the actual and six percent revenue cap is \$369 million for the countywide general fund and \$12 million for the UMSA general fund over time period analyzed.

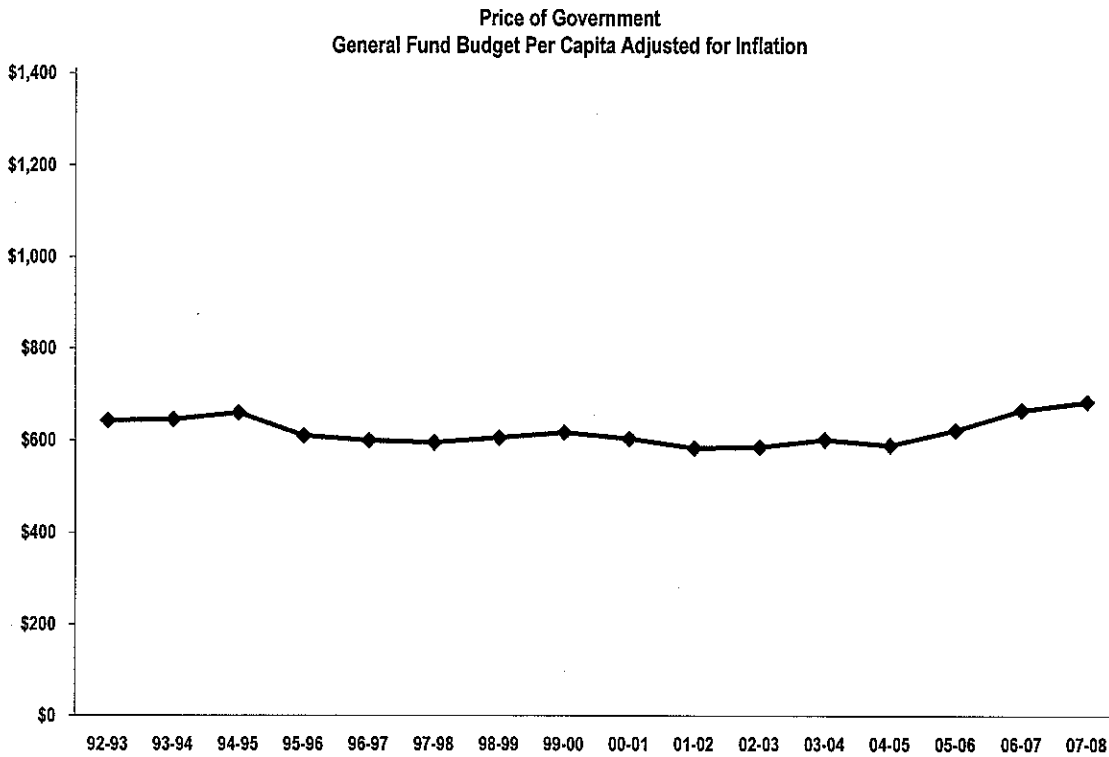
What did the increased revenues fund?

Several Commissioners have asked what services and activities were funded with the increased revenues available to the County as a result of the extraordinary property tax roll growth. Attachment 10 outlines some of the enhancements that have been funded. These increases have been as a result of service expansions, state and federal mandates, increased costs of doing business, and increased reserves.

Attachment 11 provides details of the position increases since 2000. These increases are tied to the service expansions detailed in Attachment 10.

Attachment 12 contains information about our community and selected service level measures. This information is important to have in order to understand the broad service demands placed on Miami-Dade County government. Despite growth in many of these areas, as the following

chart shows, the price of government (the per capita cost of government, adjusted for CPI and personnel cost increases) has stayed relatively flat over the past 14 years.



What has the impact of recent incorporations been on the UMSA general fund budget?

Incorporations that have occurred since 2000 have had a negative fiscal impact on the UMSA general fund budget, including the impact of payments made to the municipal services trust fund to reimburse expenses in the UMSA area adjacent to the new municipalities. The table below details the estimated impacts of each incorporation, applying the actual impact of the base year of the incorporation and projecting impacts for the following years assuming the same growth as occurred in the UMSA general fund budget.

Honorable Mayor Carlos Alvarez
 Honorable Chairman Bruno A. Barreiro
 And Members, Board of County Commissioners
 Information Regarding Property Tax Reform
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Impacts of Incorporation	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07
Miami Lakes	(\$5,201)	(\$5,765)	(\$6,371)	(\$6,820)	(\$7,181)	(\$7,450)	(\$7,538)
Palmetto Bay			(\$4,688)	(\$5,307)	(\$5,973)	(\$6,464)	(\$6,858)
Miami Gardens					\$15,112	\$15,908	\$16,755
Doral					(\$15,914)	(\$18,203)	(\$20,865)
Cutler Bay							(\$4,222)
Cumulative impact	(\$5,201)	(\$5,765)	(\$11,059)	(\$12,127)	(\$13,955)	(\$16,209)	(\$22,527)
mitigation payments	\$1,456	\$1,500	\$3,099	\$3,192	\$10,662	\$10,982	\$11,312
Net impact w/ mitigation	(\$3,745)	(\$4,266)	(\$7,960)	(\$8,935)	(\$3,293)	(\$5,226)	(\$11,215)

What reductions would have to be implemented under the different scenarios currently under consideration? What are we doing to prepare for these potentialities?

As part of the FY 2007-08 budget development process, aggressive steps have been taken to implement efficiencies and savings initiatives to mitigate the impacts that will be felt if some of the most drastic tax reform initiatives are advanced and ultimately implemented.

In some cases, departments such as Planning and Zoning have revisited their needs for temporary help, and distributed the workload across departmental functions; steps were taken at the Community Action Agency to reduce temporary help through the aggressive hiring of vacant teacher's positions; reorganizations are being considered at the Employee Relations Department through the reallocation of positions to better meet the human resources service needs of customer departments in a budget neutral manner; some capital expenditures have been eliminated by postponing the replacement of vehicles and computer equipment and in some cases the outright elimination of future capital purchases have occurred; most vacant positions are being eliminated and workloads distributed amongst the remaining workforce; travel expenditures have been reduced to a minimum and only mandated training expenditure requests are being honored. Reclassification action requests non-bargaining unit employees have been stopped and the Office of Strategic Business Management has been assessing and monitoring the hiring of new positions, implementing a de-facto hiring freeze since the beginning of the current fiscal year. In some cases, we are also considering investments that may not have immediate fiscal relief but would prepare us for the future, such as information technology investments and the consolidation of similar, standard functions throughout the County under the framework of a shared services concept.

The first areas targeted for funding reductions would be the administrative, overhead, and support functions. Functions such as the Board of County Commissioners, Office of the Mayor, County Attorney, County Manager, Office of Strategic Business Management, Finance, General Services Administration, Enterprise Technology Services Department, Audit and Management Services, and the administrative divisions within each operating department would be targeted for reductions, although even with the most significant proposals the organization would still require significant administrative support. Even with the reductions identified in these areas, savings do not come close to that which is necessary to balance the budget at the reduced revenue levels and therefore direct service provision must also be affected.

Honorable Mayor Carlos Alvarez
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Preliminary tax proposals such as those advanced by the House, the Governor and the Senate would require significant and detrimental adjustments to the services we provide to our citizens. Unfortunately, most of our service adjustments will ultimately impact that spectrum of our population most in need of governmental services: the elderly, children, the poor, the indigent, the disabled, our veterans, etc. In some cases the cuts can be targeted, and some departments would still maintain the ability to provide a modest level of services, but in other cases the level of services would be so deteriorated and the department's functions so compromised that serious consideration will have to be given as to the survivability or complete elimination of the department and the functions it provides. We should not be blind to the fact that a lot of these cuts will effectively dismantle much of the service infrastructure and resources that we have assembled and fought for in the last few years. In Attachment 13, we are disclosing to you some of the cuts and the effect on our population if these adjustments are implemented. Please be aware that these proposed reductions are not the universe of adjustments required to balance the budget at the different scenarios being proposed and are not presented to you in a prioritized order. Other potential areas that may be impacted are maintenance of effort payments to Transit and the Public Health Trust. Through the resource allocation process, further refinements may be incorporated.

In addition to the actions described in Attachment 13, serious consideration would have to be made to reopening our collective bargaining agreements, and re-opener clauses may have to be invoked if funding scenarios are such that it affects the County's fiscal ability to honor cost of living increases and other supplemental pay commitments. The overall impact to our work force may be substantial. Depending on the level of adjustments we need to implement, up to 3,700 positions could be affected. Aside from the economic hardship to those employees affected, the County would be losing precious assets and all the training and experience that the County has invested in these employees.

c: Honorable Harvey Ruvin, Clerk, Circuit and County Courts
Honorable Joseph P. Farina, Chief Judge, Eleventh Judicial Circuit
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Marvin O'Quinn, President, Public Health Trust
Robert Meyers, Executive Director, Commission on Ethics and Public Trust
Christopher Mazzella, Inspector General
Charles Anderson, Commission Auditor
OSBM Budget Staff

cmo13107


Memorandum



Date: May 1, 2007

ATTACHMENT 1

To: Honorable Carlos Alvarez
Mayor

From: George M. Burgess
County Manager 

Subject: Impacts of Property Tax Reform Proposals

As we have discussed, the impacts of the property tax reform proposals being considered in Tallahassee will be significant to Miami-Dade County. They cannot be achieved with across-the-board reductions and "belt-tightening" efforts. These measures will not come close to achieving the savings that must be identified to balance the tax-supported budgets if the measures proposed by the state are adopted. As we build the budget for FY 2007-08, our government will need to focus on elimination of entire programs in order to provide adequate funding to priority activities and services.

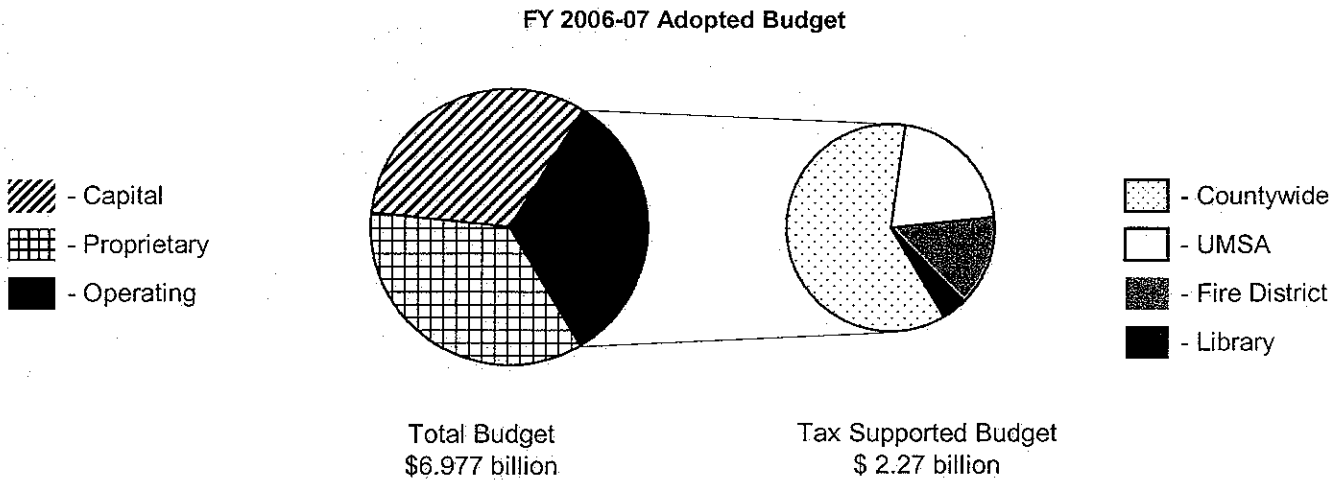
To illustrate the impact of the various proposals, a spectrum has been created from least impactful, being the original Senate version, to most impactful, being the original House version, with the Governor's compromise somewhere in the middle. On the chart below, you can see the fiscal impact of the rollback portion of each proposal. For each year, the calculations have been done for statutorily defined rollback, rollback adjusted for the Consumer Price Index (CPI), and rollback adjusted for the growth in per capital income (PCI). These figures have now been adjusted to include the fiscal impact of losing the growth that had been anticipated in the Five Year Plan which was the foundation we used to begin building the budget for FY 2007-08. This growth could have been used for enhanced services, improved reserves, or further millage reductions which would have provided tax relief at the local level.

	<i>House Proposal</i>			<i>Governor's Proposal</i>			<i>Senate Proposal</i>
	2001 Roll			2003 Roll			2007 Roll
	Rollback	+ CPI	+PCI	Rollback	+ CPI	+PCI	Rollback
Countywide	758,679,638	654,998,638	604,619,638	649,457,638	562,772,638	490,280,638	171,162,615
UMSA	100,443,176	84,819,176	77,230,176	92,851,176	80,864,176	70,838,176	24,732,265
Fire	203,778,481	173,097,481	158,187,481	187,889,481	164,228,481	144,440,481	47,696,859
Library	73,557,606	67,827,606	65,043,606	53,520,606	47,033,606	41,610,606	13,418,612
Total	\$1,136,458,902	\$980,742,902	\$905,080,902	\$983,718,902	\$854,898,902	\$747,169,902	\$257,010,351

In addition to the statutory adjustments limiting revenues to various rollback levels beginning in FY 2007-08, the proposals also include constitutional amendments allowing for portability, doubling the homestead exemption, providing for an exemption for tangible personal property, and income based assessment for affordable housing. Some of the fiscal impacts of those adjustments, which would become effective for FY 2008-09 are detailed below.

	\$50,000 Homestead Exemption	\$25,000 Tangible Personal Property Exemption	Full Portability
Countywide	\$61,370,164	\$6,503,222	\$10,153,235
UMSA	\$12,611,042	\$889,285	\$1,739,585
Fire	\$20,786,029	\$1,844,419	\$3,155,636
Library	\$4,386,227	\$466,138	\$740,533
Total	\$99,153,462	\$9,703,063	\$15,788,989

The figures below illustrate the significance of the funding reductions in comparison to the FY 2006-07 Adopted Budget.



FY 2006-07 Total Adopted Budget	\$6,977			
FY 2006-07 Capital Budget	<u>(2,245)</u>			
FY 2006-07 Operating Budget	4,732			
Proprietary Revenues, State/Federal funding, Grants	<u>(2,462)</u>			
Tax Supported - General Fund, Fire District and Library District	\$2,270			
		}	Countywide	\$1,382
			UMSA	480
			Fire District	319
			Library District	89

As you can see, the reductions must be taken from approximately one-third of the total adopted budget. Of this one-third, approximately half is budgeted for public safety activities including police, fire, juvenile services, medical examiner, animal services, and state-required support to the judicial system. Another 13 percent is made up of mandatory maintenance-of-effort payments for the Public Health Trust and Miami-Dade Transit. We must also fund juvenile detention costs and new court system-related expenses mandated by the state. What is left are direct services including road maintenance, traffic signs and signals, elections, social services, parks, libraries, and cultural programs, and internal support functions. For many of the services we provide, we are the provider of last resort for our residents. If local government does not provide for these needed functions, they simply will not be available to our community. Remember, even if these reductions are implemented, we will still have an organization with an annual operating budget of more than \$6 billion and at least 27,000 employees; an organization that will still require necessary internal support capability to purchase goods, support capital projects, pay vendors and employees, train our workforce, and recruit and support personnel services activities. Focusing the reductions that may total nearly \$800 million on these areas will be devastating to the strength of our organization.

The following table details the percentage reductions necessary to balance the property tax supported budgets at the different rollback proposals.

Reductions from Five Year Financial Outlook

	Countywide	%	UMSA	%	Fire	%	Library	%
Ad Valorem	\$1,286,405,000		\$180,983,000		\$361,519,000		\$100,899,000	
Other Revenue	\$292,663,000		\$349,101,000		\$47,108,000		\$6,083,000	
TOTAL FY 2007-08	\$1,579,068,000		\$530,084,000		\$408,627,000		\$106,982,000	
House Proposal	(\$654,998,638)	-41%	(\$84,819,176)	-16%	(\$173,097,481)	-42%	(\$67,827,606)	-63%
Governor's Proposal	(\$562,772,638)	-36%	(\$80,864,176)	-15%	(\$164,228,481)	-40%	(\$47,033,606)	-44%
Senate Proposal	(\$171,162,615)	-11%	(\$24,732,265)	-5%	(\$47,696,859)	-12%	(\$13,418,612)	-13%

In order to balance a budget with these ad valorem revenue reductions, significant service reductions will have to be implemented. Even with the Senate proposal, after the implementation of approximate \$60,000,000 of "efficiencies," which should be truly categorized as scaling back the needed support to direct service provision in order to hold service levels as even as possible, we have been considering the following reductions:

- closing certain facilities including the South Dade Animal Clinic and the Mobile Animal Clinic, the Corrections and Rehabilitation Training and Treatment Center, Boot Camp, and North Dade facilities, the Team Metro Melrose Office and Government on the Go buses, and the South Dade Government Center Tax Collector office;
- reducing hours at libraries and closing certain library facilities;
- redeploying planned fire and rescue units;
- reducing overtime for targeted crime investigation and prevention in the Miami-Dade Police Department;
- reducing or eliminating security services at Neighborhood Centers and other County facilities including the Stephen P. Clark Center;
- reducing hours at the Medical Examiner's Office;
- eliminating staff necessary to support juvenile diversion programs;
- eliminating the bus stop litter program and corridor and hot spot litter programs;
- eliminating park programming and significantly reducing park facility maintenance;
- reducing maintenance cycles for roads and medians and funding for traffic signs and signal replacement;
- significantly reducing capital funding for asset maintenance;
- reducing hours at the 311 Answer Center and eliminating service on the weekends;
- eliminating funding to community-based organizations, including cultural programs, and the provision of in-kind services for special events;
- significantly reducing staff support to County Advisory Boards;
- reducing funding to both the Commission on Ethics and Public Trust and the Office of the Inspector General;
- eliminating auditor positions;
- reducing internal support functions including budget monitoring and development, strategic planning and management, finance, and human resources;
- reducing funding to the Executive Offices, the County Attorney, and the Board of County Commissioners.

As I mentioned in the report I issued last week, we will be forced to re-evaluate our capital expansion plans contained in the Building Better Communities Bond Program – a program supported by the electorate for facilities so important they were willing pay increased taxes. Even with these reductions, we still have not come close to identifying the savings necessary to meet the reductions required under both the House's and the Governor's proposals.

To reiterate, across-the-board reductions or "belt tightening" efforts will not come close to achieving the deep service cuts that must be identified to balance the tax-supported budgets. We will need to focus on elimination of entire programs and direct services in order to provide adequate funding to critical activities and services. We are fortunate to have an established results-oriented governing and resource allocation process to guide us through these decisions so that we can ensure, to the extent possible, we are addressing the critical needs of our constituents. In addition to those reductions listed above, we will likely be forced to consider reducing existing bus service, eliminating the majority of our social service programming, and closing most of our parks. We will have to be very careful not to cut internal support functions too deeply as that will further adversely impact remaining direct services we will still provide. I would also strongly recommend that all of our collective bargaining agreement be reopened as this clearly would meet the test of a fiscal emergency.

We must also be careful not to adversely impact internal controls and checks and balances we have instituted in recent years. I strongly oppose reducing the reserves we have spent several years accumulating; reserves which will be even more critical to have in place as revenues continue to be squeezed. I have heard state legislators suggest local and county governments access their reserves to help balance budgets if these rollback proposals are implemented. I cannot think of a less desirable alternative than for us to use emergency reserves, which are a one-time revenue source, to help fund recurring operational needs.

I do not deny that property tax reforms are needed. I have constantly stressed that solutions must be surgical and address the problems of targeted populations and taxpayers most impacted: small businesses, first time homebuyers, empty-nesters, renters. We have reached a critical juncture in the deliberations of the Legislature. If the state legislative conference process is unsuccessful this week, a special session will likely be called for next month in order to come to a conclusion regarding property tax reform. It is very important that our delegation and the rest of the legislature understand the impact their decisions will have on local government. This is very serious – the path being taken is extremely dangerous to our ability to provide essential services and the outcomes could be potentially catastrophic to County and local governments, which are very often the service providers of last resort to those most in need.

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Rollback Scenarios Fiscal Impact Estimate Based on FY 2006-07

- The first column for each year following the state definition of rollback, which allows for growth due to new construction
- The second column for each year allows for adjustment for the growth in the consumer price index (CPI)
- The third column for each year allows for adjustment for the growth in per capital income (PCI)

	2001 Roll			2002 Roll			2003 Roll		
	Rollback	+ CPI	+PCI	Rollback	+ CPI	+PCI	Rollback	+ CPI	+PCI
Countywide	587,517,023	483,836,023	433,457,023	548,626,023	458,881,023	396,729,023	478,295,023	391,610,023	319,118,023
UMSA	75,710,911	60,086,911	52,497,911	73,732,911	60,749,911	51,756,911	68,118,911	56,131,911	46,105,911
Fire	156,081,622	125,400,622	110,490,622	145,082,622	118,596,622	100,253,622	140,192,622	116,531,622	96,743,622
Library	60,138,994	54,408,994	51,624,994	47,468,994	41,044,994	36,596,994	40,101,994	33,614,994	28,191,994
Total	\$879,448,551	\$723,732,551	\$648,070,551	\$814,910,551	\$679,272,551	\$585,336,551	\$726,708,551	\$597,888,551	\$490,159,551

	2004 Roll			2005 Roll			2006 Roll		
	Rollback	+ CPI	+PCI	Rollback	+ CPI	+PCI	Rollback	+ CPI	+PCI
Countywide	390,720,023	313,680,023	253,997,023	293,206,023	232,769,023	200,962,023	156,840,023	123,649,023	104,979,023
UMSA	58,359,911	47,930,911	39,851,911	44,738,911	36,528,911	32,209,911	25,333,911	20,796,911	18,244,911
Fire	120,286,622	99,640,622	83,646,622	93,296,622	77,042,622	68,489,622	52,142,622	43,072,622	37,971,622
Library	34,482,994	28,807,994	24,411,994	26,927,994	22,450,994	20,094,994	15,434,994	12,931,994	11,523,994
Total	\$603,849,551	\$490,059,551	\$401,907,551	\$468,169,551	\$368,791,551	\$321,756,551	\$249,751,551	\$200,450,551	\$172,719,551

Municipalities	FY 2006-07 Budget	Ad Valorem Revenues	% Tax Supported	2001			2002		
				Rollback	+CPI	+PCI	Rollback	+CPI	+PCI
1 Miami	\$724,304	\$275,118	38%	\$172,011	\$148,996	\$137,814	\$160,577	\$140,266	\$126,199
2 Miami Beach	\$434,794	\$140,396	32%	\$104,813	\$92,904	\$87,117	\$98,531	\$87,969	\$80,655
3 Coral Gables	\$138,214	\$70,005	51%	\$39,007	\$33,120	\$30,261	\$32,954	\$27,323	\$23,423
4 Hialeah	\$285,302	\$65,786	23%	\$26,822	\$20,211	\$16,998	\$24,677	\$19,001	\$15,070
5 Miami Springs	\$25,489	\$7,261	28%	\$3,663	\$2,913	\$2,549	\$3,163	\$2,486	\$2,016
6 North Miami	\$150,623	\$18,005	12%	\$13,068	\$11,267	\$10,391	\$12,077	\$10,473	\$9,362
7 North Miami Beach	\$56,861	\$22,383	39%	\$11,677	\$10,258	\$9,569	\$11,047	\$9,803	\$8,944
8 Opa-locka	\$33,089	\$7,187	22%	\$3,507	\$2,813	\$2,476	\$3,335	\$2,747	\$2,340
9 South Miami	\$17,429	\$7,373	42%	\$3,558	\$2,713	\$2,305	\$3,298	\$2,575	\$2,074
10 Homestead	\$143,313	\$15,242	11%	\$9,788	\$8,343	\$7,641	\$8,760	\$7,442	\$6,528
11 Miami Shores	\$12,287	\$6,653	54%	\$4,121	\$3,524	\$3,235	\$3,992	\$3,490	\$3,142
12 Bal Harbour	\$16,434	\$6,030	37%	\$2,902	\$2,312	\$2,027	\$2,603	\$2,083	\$1,722
13 Bay Harbor Islands	\$17,978	\$3,538	20%	\$2,214	\$1,957	\$1,832	\$2,047	\$1,814	\$1,653
14 Surfside	\$14,700	\$7,292	50%	\$4,539	\$4,005	\$3,742	\$4,276	\$3,803	\$3,475
15 West Miami	\$7,456	\$2,969	40%	\$1,564	\$1,297	\$1,166	\$1,476	\$1,244	\$1,086
16 Florida City	\$17,792	\$4,942	28%	\$3,231	\$2,895	\$2,731	\$2,851	\$2,526	\$2,300
17 Biscayne Park	\$4,260	\$1,690	40%	\$1,025	\$897	\$835	\$964	\$851	\$774
18 El Portal	\$2,464	\$1,018	41%	\$706	\$644	\$613	\$610	\$646	\$502
19 Golden Beach	\$9,766	\$5,157	53%	\$2,857	\$2,433	\$2,229	\$2,262	\$1,836	\$1,539
20 Pinecrest	\$34,999	\$7,979	23%	\$4,077	\$3,339	\$2,979	\$3,664	\$3,006	\$2,548
21 Indian Creek	\$3,516	\$2,604	74%	\$1,382	\$1,125	\$1,002	\$1,017	\$759	\$580
22 Medley	\$23,751	\$10,188	43%	\$5,697	\$4,722	\$4,248	\$5,356	\$4,514	\$3,931
23 North Bay Village	\$16,354	\$4,069	25%	\$2,863	\$2,595	\$2,464	\$2,693	\$2,451	\$2,285
24 Key Biscayne	\$25,550	\$18,452	72%	\$9,109	\$7,348	\$6,490	\$8,214	\$6,655	\$5,575
25 Sweetwater	\$5,865	\$1,549	26%	\$848	\$713	\$649	\$800	\$684	\$606
26 Virginia Gardens	\$3,335	\$932	28%	\$399	\$299	\$251	\$310	\$217	\$153
27 Hialeah Gardens	\$22,950	\$6,695	29%	\$3,192	\$2,533	\$2,212	\$3,198	\$2,661	\$2,290
28 Aventura	\$48,646	\$17,266	35%	\$7,620	\$5,816	\$4,939	\$7,269	\$5,753	\$4,702
31 Sunny Isles Beach	\$56,046	\$13,668	24%	\$9,067	\$8,156	\$7,713	\$8,377	\$7,541	\$6,962
32 Miami Lakes	\$17,311	\$7,856	45%						
33 Palmetto Bay	\$32,229	\$6,012	19%						
34 Miami Gardens	\$116,549	\$19,120	16%						
35 Doral	\$59,951	\$21,199	35%						
36 Cutler Bay	\$16,261	\$5,267	32%						

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	Municipalities	FY 2006-07 Budget	Ad Valorem Revenues	% Tax Supported	2003			2004		
					Rollback	+CPI	+PCI	Rollback	+CPI	+PCI
1	Miami	\$724,304	\$275,118	38%	\$148,965	\$129,867	\$113,897	\$132,636	\$115,947	\$103,019
2	Miami Beach	\$434,794	\$140,396	32%	\$90,457	\$80,280	\$71,771	\$80,517	\$71,506	\$64,525
3	Coral Gables	\$138,214	\$70,005	51%	\$29,497	\$24,175	\$19,722	\$22,516	\$17,631	\$13,848
4	Hialeah	\$285,302	\$65,786	23%	\$22,466	\$17,255	\$12,896	\$17,558	\$12,961	\$9,400
5	Miami Springs	\$25,489	\$7,261	28%	\$2,795	\$2,159	\$1,628	\$2,207	\$1,647	\$1,214
6	North Miami	\$150,623	\$18,005	12%	\$11,151	\$9,641	\$8,380	\$9,549	\$8,201	\$7,156
7	North Miami Beach	\$56,861	\$22,383	39%	\$8,927	\$7,588	\$6,469	\$8,974	\$7,917	\$7,100
8	Opa-locka	\$33,089	\$7,187	22%	\$3,112	\$2,572	\$2,122	\$2,664	\$2,194	\$1,830
9	South Miami	\$17,429	\$7,373	42%	\$3,025	\$2,361	\$1,806	\$1,578	\$914	\$400
10	Homestead	\$143,313	\$15,242	11%	\$8,264	\$7,057	\$6,047	\$6,890	\$5,802	\$4,959
11	Miami Shores	\$12,287	\$6,653	54%	\$3,807	\$3,347	\$2,962	\$3,385	\$2,981	\$2,668
12	Bal Harbour	\$16,434	\$6,030	37%	\$2,597	\$2,144	\$1,764	\$2,236	\$1,841	\$1,536
13	Bay Harbor Islands	\$17,978	\$3,538	20%	\$1,767	\$1,530	\$1,331	\$1,522	\$1,311	\$1,147
14	Surfside	\$14,700	\$7,292	50%	\$3,669	\$3,184	\$2,778	\$3,166	\$2,734	\$2,398
15	West Miami	\$7,456	\$2,969	40%	\$1,404	\$1,196	\$1,021	\$1,257	\$1,079	\$939
16	Florida City	\$17,792	\$4,942	28%	\$2,743	\$2,445	\$2,196	\$2,586	\$2,336	\$2,141
17	Biscayne Park	\$4,260	\$1,690	40%	\$925	\$823	\$736	\$868	\$779	\$712
18	El Portal	\$2,464	\$1,018	41%	\$553	\$491	\$439	\$482	\$426	\$383
19	Golden Beach	\$9,766	\$5,157	53%	\$2,100	\$1,708	\$1,383	\$1,575	\$1,215	\$936
20	Pinecrest	\$34,999	\$7,979	23%	\$2,527	\$1,817	\$1,222	\$2,063	\$1,456	\$985
21	Indian Creek	\$3,516	\$2,604	74%	\$522	\$236	(\$3)	\$451	\$219	\$39
22	Medley	\$23,751	\$10,188	43%	\$4,397	\$3,548	\$2,838	\$4,064	\$3,360	\$2,814
23	North Bay Village	\$16,354	\$4,069	25%	\$2,406	\$2,162	\$1,958	\$2,121	\$1,899	\$1,728
24	Key Biscayne	\$25,550	\$18,452	72%	\$6,958	\$5,448	\$4,186	\$6,170	\$4,900	\$3,915
25	Sweetwater	\$5,865	\$1,549	26%	\$739	\$633	\$541	\$491	\$381	\$297
26	Virginia Gardens	\$3,335	\$932	28%	\$169	\$72	(\$9)	\$141	\$61	(\$0)
27	Hialeah Gardens	\$22,950	\$6,695	29%	\$3,201	\$2,735	\$2,346	\$2,698	\$2,282	\$1,958
28	Aventura	\$48,646	\$17,266	35%	\$6,740	\$5,356	\$4,199	\$5,800	\$4,615	\$3,694
31	Sunny Isles Beach	\$56,046	\$13,668	24%	\$5,912	\$4,885	\$4,028	\$4,935	\$4,028	\$3,326
32	Miami Lakes	\$17,311	\$7,856	45%	\$2,454	\$1,749	\$1,160	\$2,072	\$1,478	\$1,018
33	Palmetto Bay	\$32,229	\$6,012	19%						
34	Miami Gardens	\$116,549	\$19,120	16%						
35	Doral	\$59,951	\$21,199	35%						
36	Cutler Bay	\$16,261	\$5,267	32%						

Municipalities	FY 2006-07 Budget	Ad Valorem Revenues	% Tax Supported	2005		2006			
				Rollback	+CPI	Rollback	+CPI		
					+PCI		+PCI		
1 Miami	\$724,304	\$275,118	38%	\$106,084	\$92,628	\$85,547	\$68,137	\$60,504	\$56,211
2 Miami Beach	\$434,794	\$140,396	32%	\$63,989	\$56,576	\$52,675	\$40,964	\$36,691	\$34,288
3 Coral Gables	\$138,214	\$70,005	51%	\$16,843	\$13,044	\$11,046	\$8,101	\$6,010	\$4,834
4 Hialeah	\$285,302	\$65,786	23%	\$14,988	\$11,599	\$9,815	\$8,501	\$6,677	\$5,651
5 Miami Springs	\$25,489	\$7,261	28%	\$1,705	\$1,280	\$1,056	\$875	\$645	\$516
6 North Miami	\$150,623	\$18,005	12%	\$7,500	\$6,419	\$5,851	\$4,331	\$3,714	\$3,367
7 North Miami Beach	\$56,861	\$22,383	39%	\$7,589	\$6,758	\$6,320	\$5,579	\$5,118	\$4,859
8 Opa-locka	\$33,089	\$7,187	22%	\$2,318	\$1,966	\$1,780	\$1,526	\$1,333	\$1,224
9 South Miami	\$17,429	\$7,373	42%	\$846	\$332	\$63	\$210	(\$56)	(\$205)
10 Homestead	\$143,313	\$15,242	11%	\$4,940	\$4,048	\$3,579	\$2,839	\$2,347	\$2,069
11 Miami Shores	\$12,287	\$6,653	54%	\$2,640	\$2,307	\$2,132	\$1,731	\$1,543	\$1,437
12 Bal Harbour	\$16,434	\$6,030	37%	\$1,624	\$1,308	\$1,141	\$942	\$769	\$672
13 Bay Harbor Islands	\$17,978	\$3,538	20%	\$1,186	\$1,016	\$926	\$724	\$628	\$574
14 Surfside	\$14,700	\$7,292	50%	\$2,449	\$2,098	\$1,914	\$1,392	\$1,191	\$1,078
15 West Miami	\$7,456	\$2,969	40%	\$1,032	\$891	\$817	\$517	\$433	\$386
16 Florida City	\$17,792	\$4,942	28%	\$2,169	\$1,965	\$1,858	\$1,417	\$1,296	\$1,228
17 Biscayne Park	\$4,260	\$1,690	40%	\$699	\$626	\$588	\$487	\$445	\$422
18 El Portal	\$2,464	\$1,018	41%	\$385	\$339	\$315	\$227	\$200	\$184
19 Golden Beach	\$9,766	\$5,157	53%	\$1,152	\$871	\$724	\$708	\$560	\$477
20 Pinecrest	\$34,999	\$7,979	23%	\$1,568	\$1,109	\$868	\$832	\$590	\$454
21 Indian Creek	\$3,516	\$2,604	74%	\$205	\$26	(\$68)	\$134	\$47	(\$3)
22 Medley	\$23,751	\$10,188	43%	\$3,440	\$2,906	\$2,624	\$1,545	\$1,230	\$1,052
23 North Bay Village	\$16,354	\$4,069	25%	\$1,599	\$1,408	\$1,308	\$813	\$697	\$632
24 Key Biscayne	\$25,550	\$18,452	72%	\$5,433	\$4,494	\$4,000	\$3,932	\$3,436	\$3,157
25 Sweetwater	\$5,865	\$1,549	26%	\$372	\$287	\$242	\$196	\$150	\$124
26 Virginia Gardens	\$3,335	\$932	28%	\$138	\$82	\$53	\$61	\$31	\$15
27 Hialeah Gardens	\$22,950	\$6,695	29%	\$2,253	\$1,931	\$1,761	\$1,251	\$1,065	\$961
28 Aventura	\$48,646	\$17,266	35%	\$4,736	\$3,834	\$3,360	\$2,720	\$2,226	\$1,947
31 Sunny Isles Beach	\$56,046	\$13,668	24%	\$3,285	\$2,540	\$2,148	\$2,659	\$2,283	\$2,072
32 Miami Lakes	\$17,311	\$7,856	45%	\$1,669	\$1,226	\$994	\$842	\$604	\$471
33 Palmetto Bay	\$32,229	\$6,012	19%	\$1,228	\$886	\$707	\$610	\$426	\$324
34 Miami Gardens	\$116,549	\$19,120	16%	\$9,514	\$8,802	\$8,428	\$7,906	\$7,515	\$7,295
35 Doral	\$59,951	\$21,199	35%	\$6,448	\$5,383	\$4,823	\$4,046	\$3,461	\$3,132
36 Cutler Bay	\$16,261	\$5,267	32%						

Estimated Fiscal Impact Analysis - Doubling Homestead Exemption to \$50,000

MUNICIPALITIES	MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)			OPERATING BUDGET		DEBT BUDGET		TOTAL BUDGET		PROPERTIES AFFECTED
			2006 TAXABLE VALUE	ADJUSTED FOR \$50,000 HOMESTEAD EXEMPTION	AMOUNT REDUCED DUE TO HOMESTEAD EXEMPTION INCREASE	MILLAGE RATE	REVENUES	MILLAGE RATE	REVENUES	MILLAGE RATE	REVENUES	
	01	MIAMI	34,080,043,898	33,073,980,335	1,016,063,563	8.3745	8,509,024	0.6210	630,975	8.9955	9,140,000	44,759
	02	MIAMI BEACH	22,759,947,828	22,348,897,257	391,050,571	7.3740	2,883,607	0.2980	116,924	7.8730	3,000,531	18,522
	03	MIAMI GABLES	11,943,449,633	11,673,427,963	270,021,670	6.1500	1,680,633	0	0	6.1500	1,680,633	10,848
	04	CORAL GABLES	9,632,850,788	9,415,664,375	817,186,393	6.8000	5,556,867	0	0	6.8000	5,556,867	34,512
	05	MIAMI SPRINGS	1,018,973,801	940,397,217	78,576,584	7.5000	589,324	0.3953	31,061	7.8953	620,386	3,161
	06	NORTH MIAMI	2,789,812,593	2,574,812,687	214,999,906	8.3000	1,784,468	0.1628	35,002	8.4628	1,819,501	9,215
	07	N. MIAMI BCH	2,376,201,814	2,195,517,708	180,684,106	7.5000	1,355,131	0.9085	164,152	8.4085	1,519,282	7,865
	08	OPA LOCKA	772,008,060	740,221,198	31,786,862	9.8000	311,482	0	0	9.8000	311,482	1,606
	09	SOUTH MIAMI	1,448,029,775	1,385,584,352	60,445,423	5.8810	355,480	0	0	5.8810	355,480	2,525
	10	HOMESTEAD	2,817,884,592	2,782,854,555	35,030,037	6.2500	843,998	0	0	6.2500	843,998	5,677
	11	MIAMI SHORES	834,853,179	758,816,524	76,036,655	8.2500	627,302	0.8559	65,080	9.1059	692,382	3,101
	12	BAL HARBOR	2,187,329,839	2,169,507,799	17,821,840	2.9020	51,719	0	0	2.9020	51,719	722
	13	BAY HARBOR ISLAND	783,981,580	750,985,476	32,996,104	4.7500	158,733	0	0	4.7500	158,733	1,336
	14	SURFSIDE	1,370,686,798	1,333,628,228	36,898,568	5.6000	206,286	0	0	5.6000	206,286	1,478
	15	WEST MIAMI	367,892,917	336,924,140	30,968,777	8.4950	283,080	0	0	8.4950	283,080	1,248
	16	FLORIDA CITY	584,486,426	565,912,986	18,573,440	8.9000	185,305	0	0	8.9000	185,305	832
	17	BISCAYNE PARK	193,380,407	173,205,407	20,175,000	9.2000	185,610	0	0	9.2000	185,610	812
	18	EL PORTAL	123,129,440	108,195,564	14,933,876	8.7000	128,925	0	0	8.7000	128,925	601
	19	GOLDEN BEACH	620,709,625	614,409,825	6,300,000	8.5900	54,117	0	0	8.5900	54,117	257
	20	PIECREST	3,459,456,020	3,379,702,358	79,753,662	2.4000	287,409	0.4500	191	2.4000	287,409	4,828
	21	INDIAN CREEK	330,544,901	330,119,901	425,000	6.2500	3,506	0	0	6.2500	3,506	17
	22	MEDLEY	1,653,356,021	1,652,466,714	886,307	6.8000	5,909	0	0	6.8000	5,909	56
	23	NORTH BAY VILLAGE	726,025,509	701,284,481	24,741,048	5.9000	145,972	0.1980	4,899	6.0980	150,871	1,053
	24	KEY BISCAYNE	5,630,048,023	5,563,471,023	66,575,000	3.4500	228,684	0	0	3.4500	228,684	2,689
	25	SWEETWATER	412,892,807	374,521,402	38,371,205	3.9487	151,516	0	0	3.9487	151,516	1,614
	26	VIRGINIA GARDENS	212,508,082	201,993,650	10,514,432	4.6000	48,366	0	0	4.6000	48,366	433
	27	HALEAH GARDENS	1,151,491,768	1,056,988,171	94,503,597	6.1200	578,497	0	0	6.1200	578,497	4,023
	28	AVENTURA	6,160,923,804	7,940,999,973	219,923,831	2.2270	489,770	0	0	2.2270	489,770	9,445
	29	ISLANDIA	311,227	311,227	0	8.1934	0	0	0	8.1934	0	0
	31	SUNNY ISLES	4,877,231,660	4,778,161,529	101,070,131	2.9500	298,157	0	0	2.9500	298,157	4,200
	32	MIAMI LAKES	3,017,981,639	2,847,481,448	169,910,183	2.7403	485,605	0	0	2.7403	485,605	6,856
	33	PALMETTO BAY	2,686,309,830	2,504,321,864	181,987,966	2.3736	384,495	0	0	2.3736	384,495	6,507
	34	MIAMI GARDENS	3,903,957,173	3,463,685,789	455,271,384	5.1488	2,344,101	0	0	5.1488	2,344,101	20,389
	35	DORAL	9,119,165,887	8,981,871,158	137,294,731	2.4470	335,960	0	0	2.4470	335,960	5,501
	36	CUTLER BAY	2,285,704,036	2,052,800,759	212,803,277	2.4470	520,790	0	0	2.4470	520,790	9,564
		TOTAL MUNICIPAL IMPACT					31,978,769		1,048,284		33,028,043	
COUNTY	30	COUNTY-WIDE	212,856,281,838	202,254,559,148	10,401,722,790	5.6150	58,405,873	0.2850	2,984,491	5.9000	61,370,164	438,974
		U.S.A.	68,290,932,081	63,137,267,539	5,153,674,542	2.4470	12,611,042	0	0	2.4470	12,611,042	215,756
		FIRE-RESCUE	128,619,632,561	120,778,806,988	7,840,825,573	2.6090	20,456,714	0.0420	329,315	2.6510	20,786,029	329,664
		LIBRARY	191,937,491,248	182,912,332,340	9,025,158,908	0.4860	4,388,227	0	0	0.4860	4,388,227	380,757
		TOTAL COUNTY IMPACT					95,859,656		3,293,806		99,153,462	
OTHERS		EVERGLADES	213,825,364,287	203,205,544,877	10,619,819,410	0.1000	1,061,982	0	0	0.1000	1,061,982	438,974
		F.I.N.D.	213,825,364,287	203,205,544,877	10,619,819,410	0.0385	408,863	0	0	0.0385	408,863	438,974
		S.F.W.M.D.	213,825,364,287	203,205,544,877	10,619,819,410	0.5970	6,340,032	0	0	0.5970	6,340,032	438,974
		SCHOOL BOARD	213,825,364,287	203,205,544,877	10,619,819,410	7.6910	81,677,031	0.4140	4,398,605	8.1050	86,073,636	438,974
		CHILDREN'S TRUST	213,825,364,287	203,205,544,877	10,619,819,410	0.4223	4,484,750	0	0	0.4223	4,484,750	438,974

ASSUMPTIONS AND LIMITATIONS:
1) The Homestead Exemption is increased from \$25,000 to \$50,000.
2) Taxable values will never be below zero.

Estimated Fiscal Impact Analysis - \$25,000 Exemption to Personal Property

MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)			OPERATING BUDGET		DEBT BUDGET		TOTAL BUDGET		PERSONAL PROPERTY ACCOUNTS AFFECTED
		2006 TAXABLE VALUE	ADJUSTED FOR EXEMPTION TO PERSONAL PROPERTY	AMOUNT REDUCED DUE TO \$25,000 EXEMPTION TO PERSONAL PROPERTY	MILLAGE RATE	REVENUES LOST	MILLAGE RATE	REVENUES LOST	MILLAGE RATE	REVENUES LOST	
01	MIAMI	34,080,043,888	33,882,061,804	197,982,084	8.3745	1,658,001	0.6210	122,947	8.9955	1,780,948	25,211
02	MIAMI BEACH	22,739,947,828	22,683,087,746	56,860,082	7.3740	419,286	0.2890	17,001	7.6730	436,287	5,972
03	CORAL GABLES	11,943,448,633	11,889,488,315	53,960,318	6.1500	331,856	0	0	6.1500	331,856	4,988
04	HALEAH	9,632,850,768	9,542,983,836	89,866,932	6.8000	611,095	0	0	6.8000	611,095	10,359
05	MIAMI SPRINGS	1,018,973,801	1,013,387,520	5,586,281	7.5000	41,897	0.3959	2,208	7.8953	44,105	639
06	NORTH MIAMI	2,789,812,593	2,770,321,982	19,490,611	7.5000	161,772	0.1628	3,173	8.4628	184,945	2,474
07	N MIAMI BCH	2,376,201,814	2,355,925,520	20,276,294	7.5000	152,072	0.8085	18,421	8.4085	170,493	2,352
08	OPA LOCKA	772,008,080	757,625,674	14,382,406	9.8000	140,928	0	0	9.8000	140,928	1,632
09	SOUTH MIAMI	1,446,029,775	1,430,960,275	15,069,500	5.8810	88,624	1.281	0	6.2500	88,624	1,281
10	HOMESTEAD	2,917,884,592	2,902,459,684	15,424,908	6.2500	96,406	0	0	6.2500	96,406	1,663
11	MIAMI SHORES	834,853,178	830,810,765	4,042,414	8.2500	33,350	0.8569	3,460	9.1059	36,810	486
12	BAL HARBOR	2,187,329,639	2,183,633,034	3,696,605	2.9020	10,147	0	0	2.9020	10,147	214
13	BAY HARBOR ISLAND	763,981,890	760,315,774	3,666,116	4.7500	17,414	0	0	4.7500	17,414	437
14	SURFSIDE	1,370,668,798	1,368,398,680	2,270,118	5.6000	12,713	0	0	5.6000	12,713	279
15	WEST MIAMI	367,892,917	365,039,749	2,853,168	8.4950	24,238	0	0	8.4950	24,238	341
16	FLORIDA CITY	584,466,426	578,702,989	5,763,437	8.9000	51,473	0	0	8.9000	51,473	476
17	BISCAYNE PARK	193,380,407	193,058,288	322,119	9.2000	2,963	0	0	9.2000	2,963	124
18	EL PORTAL	123,129,440	122,952,572	176,868	8.7000	4,932	0	0	8.7000	4,932	119
19	GOLDEN BEACH	620,709,625	620,465,348	244,277	2.4000	1,841	0	0	2.4000	1,841	22
20	PINECREST	3,489,458,020	3,480,422,238	9,035,782	2.4000	21,681	0.4500	61	2.4000	21,681	805
21	INDIAN CREEK	330,544,901	330,498,725	46,176	8.2500	1,115	0	0	8.2500	1,115	16
22	MEDLEY	1,653,356,021	1,632,755,128	20,600,893	6.9000	142,146	0.1980	477	6.9000	142,146	1,512
23	NORTH BAY VILLAGE	726,025,509	723,614,590	2,410,919	5.9000	14,224	0	0	5.9000	14,224	247
24	KEY BISCAYNE	412,892,607	409,369,539	3,523,068	3.9487	13,912	0	0	3.9487	13,912	716
25	SWEETWATER	212,508,082	210,078,694	2,429,388	4.6000	11,175	0	0	4.6000	11,175	316
26	VIRGINIA GARDENS	1,151,491,766	1,142,700,492	8,791,274	6.1200	53,803	0	0	6.1200	53,803	1,107
27	HALEAH GARDENS	8,160,923,804	8,138,973,320	21,950,484	2.2270	48,884	0	0	2.2270	48,884	1,648
28	AVENTURA	311,227	311,227	0	8.1934	0	0	0	8.1934	0	0
29	ISLANDIA	4,877,231,660	4,863,735,707	13,495,953	2.9500	39,813	0	0	2.9500	39,813	943
30	SUNNY ISLES	3,017,391,639	2,997,173,469	20,218,170	2.7403	55,404	0	0	2.7403	55,404	1,712
31	MIAMI LAKES	2,666,309,830	2,657,007,689	9,302,141	2.3736	22,080	0	0	2.3736	22,080	873
32	PALMETTO BAY	3,908,957,173	3,882,666,118	26,291,055	5.1488	135,367	0	0	5.1488	135,367	2,113
33	MIAMI GARDENS	9,118,165,887	9,045,298,765	73,867,122	2.4470	180,753	0	0	2.4470	180,753	5,725
34	DORAL	2,285,704,036	2,258,870,439	26,833,597	2.4470	16,722	0	0	2.4470	16,722	607
35	CUTLER BAY										
36	TOTAL MUNICIPAL IMPACT			4,645,089		167,748		167,748		4,812,837	
COUNTY	COUNTY-WIDE	212,656,281,938	211,554,040,943	1,102,240,995	5.6150	6,189,083	0.2860	314,139	5.9000	6,503,222	113,317
	U.M.S.A.	68,290,932,081	67,927,513,682	363,418,399	2.4470	889,285	0	0	2.4470	889,285	35,201
	FIRE-RESCUE LIBRARY	128,619,632,561	127,923,888,058	695,744,503	2.6090	1,815,187	0.0420	29,221	2.6510	1,844,419	66,120
	TOTAL COUNTY IMPACT	192,707,807,408	191,748,675,501	959,131,907	0.4860	466,138	0	0	0.4860	466,138	96,706
	OTHERS	213,825,364,287	212,723,123,292	1,102,240,995	0.1000	110,224	0	0	0.1000	110,224	113,317
	EVERGLADES	213,825,364,287	212,723,123,292	1,102,240,995	0.0385	42,436	0	0	0.0385	42,436	113,317
	F.I.N.D.	213,825,364,287	212,723,123,292	1,102,240,995	0.5970	658,038	0	0	0.5970	658,038	113,317
	S.F.W.M.D.	213,825,364,287	212,723,123,292	1,102,240,995	7.6910	8,477,335	0.4140	456,328	8.1050	8,933,663	113,317
	SCHOOL BOARD	213,825,364,287	212,723,123,292	1,102,240,995	0.4223	465,476	0	0	0.4223	465,476	113,317
	CHILDREN'S TRUST	213,825,364,287	212,723,123,292	1,102,240,995							

ASSUMPTIONS AND LIMITATIONS:
 1) The exemption is applied to all tangible personal property accounts. This includes centrally assessed properties.
 2) Affected accounts only represent those account currently paying taxes. Fully exempted accounts are not impacted.
 3) 89,163 tangible personal property accounts with a taxable value at or under \$25,000 become fully exempt.

Estimated Fiscal Impact Analysis - Full Portability for Homestead Properties (Sales)

MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)			OPERATING BUDGET		DEBT BUDGET		TOTAL BUDGET		PROPERTIES AFFECTED
		2006 TAXABLE VALUE	ADJUSTED FOR S.O.H. PORTABILITY	AMOUNT REDUCED DUE TO S.O.H. PORTABILITY	MILLAGE RATE	REVENUES LOST	MILLAGE RATE	REVENUES LOST	MILLAGE RATE	REVENUES LOST	
01	MIAMI	34,090,043,998	33,909,004,736	181,039,260	8.3745	1,516,112	0.6210	112,425	8.9955	1,628,538	2,122
02	MIAMI BEACH	22,739,947,828	22,614,588,227	125,359,601	7.3740	924,402	0.2990	37,483	7.6730	961,884	1,099
03	CORAL GABLES	11,943,449,633	11,823,911,974	119,537,659	6.1500	755,157	0	0	6.1500	735,157	522
04	HIALEAH	9,632,850,768	9,550,912,933	81,938,035	6.8000	557,179	0	0	6.8000	557,179	1,690
05	MIAMI SPRINGS	1,018,973,801	1,005,598,363	13,375,418	7.5000	100,316	0.3853	5,287	7.8953	105,603	126
06	NORTH MIAMI	2,789,812,563	2,757,880,781	31,931,812	8.3000	265,034	0.1628	5,198	8.4628	270,233	446
07	N. MIAMI BCH	2,376,201,814	2,343,806,803	32,395,011	7.5000	244,463	0.9085	29,613	8.4085	274,075	448
08	OPA LOCKA	772,006,060	768,670,351	3,335,709	9.8000	32,680	0	0	9.8000	32,680	75
09	SOUTH MIAMI	1,446,029,775	1,430,128,604	15,901,171	5.8810	93,515	0	0	5.8810	93,515	111
10	HOMESTEAD	2,917,884,592	2,900,803,973	17,080,619	6.2500	108,004	0	0	6.2500	108,004	474
11	MIAMI SHORES	834,853,179	807,846,215	26,906,964	8.2500	221,982	0.8559	23,030	8.1059	245,012	188
12	BAL HARBOR	2,187,329,639	2,182,062,484	5,267,155	2.9020	15,285	0	0	2.9020	15,285	27
13	BAY HARBOR ISLAND	763,981,890	776,930,991	7,050,899	4.7500	33,492	0	0	4.7500	33,492	92
14	SURFSIDE	1,370,666,786	1,358,189,800	11,466,986	5.6000	64,215	0	0	5.6000	64,215	77
15	WEST MIAMI	367,892,917	363,776,821	4,116,096	8.4950	34,966	0	0	8.4950	34,966	44
16	FLORIDA CITY	584,486,426	583,387,704	1,098,722	8.9000	9,779	0	0	8.9000	9,779	31
17	BISCAYNE PARK	193,380,407	189,100,407	4,280,000	9.2000	39,376	0	0	9.2000	39,376	43
18	EL PORTAL	123,129,440	118,811,432	4,318,008	8.7000	37,567	0	0	8.7000	37,567	32
19	GOLDEN BEACH	620,709,625	607,582,618	13,127,007	8.5900	112,761	0	0	8.5900	112,761	19
20	PINECREST	3,469,456,020	3,455,695,204	13,760,816	2.4000	105,026	0	0	2.4000	105,026	202
21	INDIAN CREEK	330,544,901	329,484,832	1,060,069	8.2500	8,746	0.4500	477	8.7000	9,223	1
22	MEDLEY	1,653,356,021	1,653,301,978	54,043	6.9000	373	0	0	6.9000	373	1
23	NORTH BAY VILLAGE	726,025,509	721,634,746	4,390,763	5.9000	25,906	0.1980	869	6.0980	26,775	73
24	KEY BISCAYNE	5,630,046,023	5,607,369,931	22,656,092	3.4500	78,164	0	0	3.4500	78,164	133
25	SWEETWATER	412,892,807	408,189,794	3,692,813	3.9487	14,582	0	0	3.9487	14,582	72
26	VIRGINIA GARDENS	212,508,082	211,260,952	1,247,130	4.6000	5,737	0	0	4.6000	5,737	17
27	HIALEAH GARDENS	1,151,491,766	1,139,138,399	12,353,367	6.1200	75,603	0	0	6.1200	75,603	292
28	AVENTURA	8,160,923,804	8,123,629,587	37,294,217	2.2270	83,054	0	0	2.2270	83,054	600
29	ISLANDIA	311,227	311,227	0	8.1934	0	0	0	8.1934	0	0
30	SUNNY ISLES	4,877,231,680	4,859,985,303	17,246,377	2.9500	50,877	0	0	2.9500	50,877	202
31	MIAMI LAKES	3,017,391,639	2,986,567,698	30,803,941	2.7403	84,412	0	0	2.7403	84,412	333
32	PALMETTO BAY	2,666,309,630	2,621,483,696	44,825,934	2.3738	107,111	0	0	2.3736	107,111	327
33	MIAMI GARDENS	3,908,957,173	3,874,996,503	33,960,670	5.1488	174,857	0	0	5.1488	174,857	777
34	DORAL	9,119,165,887	9,087,339,442	21,826,445	2.4470	53,409	0	0	2.4470	53,409	439
35	CUTLER BAY	2,265,704,036	2,231,120,829	34,583,207	2.4470	84,625	0	0	2.4470	84,625	500
TOTAL MUNICIPAL IMPACT				6,068,774		6,068,774		214,382		6,313,156	
30	COUNTY	212,656,281,938	210,935,394,606	1,720,887,332	5.6150	9,662,782	0.2850	490,453	5.9000	10,153,235	22,875
	U.M.S.A.	68,290,932,081	67,580,026,655	710,905,226	2.4470	1,739,585	0	0	2.4470	1,739,585	11,240
	FIRE-RESCUE LIBRARY	128,619,632,561	127,429,275,776	1,190,356,785	2.6090	3,105,841	0.0420	49,995	2.6510	3,155,636	17,309
	TOTAL COUNTY IMPACT	192,707,807,408	191,184,076,948	1,523,730,460	0.4860	740,533	0	540,448	0.4860	1,281,981	19,907
09	OTHERS	213,825,364,287	212,104,476,955	1,720,887,332	0.1000	172,089	0	0	0.1000	172,089	22,875
	F.I.N.D.	213,825,364,287	212,104,476,955	1,720,887,332	0.0385	66,254	0	0	0.0385	66,254	22,875
	S.F.W.M.D.	213,825,364,287	212,104,476,955	1,720,887,332	0.5970	1,027,370	0	0	0.5970	1,027,370	22,875
	SCHOOL BOARD	213,825,364,287	212,104,476,955	1,720,887,332	7.6910	13,235,344	0.4140	712,447	8.1050	13,947,792	22,875
	CHILDREN'S TRUST	213,825,364,287	212,104,476,955	1,720,887,332	0.4860	836,351	0	0	0.4860	836,351	22,875

ASSUMPTIONS AND LIMITATIONS:
 1) Properties with Homestead Exemption in 2005 and a sale in 2005 were used on this analysis.
 2) S.O.H. differential (just value - assessed value) for those properties only carried forward to the 2006 Preliminary Assessment Roll.
 3) Does not take into account future sales activity spurred by portability.
 4) State of Florida Property Tax Reform Committee estimates: 0.7% revenue loss in first year, 2.5% revenue loss in year five.

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Estimated Fiscal Impact Analysis - Tiered Homestead Exemption (Replaces Current SOH Provision)

MUNICIPALITIES	MUN TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)		ROLL ADJUSTED FOR ADD'L EXEMPTION FOR QUALIFIED PROPERTIES		REDUCTION DUE TO VALUE ADJUSTMENT		OPERATING BUDGET		DEBT BUDGET		TOTAL BUDGET		PROPERTIES AFFECTED
		2006 TAXABLE VALUE	ROLL ADJUSTED FOR ADD'L EXEMPTION FOR QUALIFIED PROPERTIES	TAXABLE VALUE	ROLL ADJUSTED FOR ADD'L EXEMPTION FOR QUALIFIED PROPERTIES	MILLAGE RATE	REVENUES	LOST	MILLAGE RATE	REVENUES	LOST	MILLAGE RATE	REVENUES	
01	MIAMI	34,090,043,898	30,037,090,569	4,052,953,329	8.3745	33,941,458	0.6210	2,516,884	8.9955	36,458,342	44,761			
02	MIAMI BEACH	22,739,947,828	20,925,060,071	1,814,887,757	7.3740	13,382,982	0.2990	542,651	6.7630	13,925,634	16,522			
03	CORAL GABLES	11,943,449,633	10,192,251,122	1,751,198,511	6.1500	10,769,871	0	0	6.1500	10,769,871	10,848			
04	HIALEAH	9,632,850,768	7,317,126,503	2,315,724,265	6.8000	15,746,925	0	0	6.8000	15,746,925	34,513			
05	MIAMI SPRINGS	1,018,973,801	701,328,946	317,643,855	7.5000	2,382,329	0.3953	125,565	7.8953	2,507,894	3,161			
06	NORTH MIAMI	2,788,812,593	2,285,776,956	524,035,637	8.3000	4,349,496	0.1628	85,313	8.4628	4,434,809	9,215			
07	N. MIAMI BCH	2,376,201,814	1,923,086,247	453,115,567	7.5000	3,388,367	0.9085	411,655	8.4085	3,810,022	7,855			
08	OPA LOCKA	772,006,060	709,927,254	62,078,806	9.8000	608,372	0	0	9.8000	608,372	1,606			
09	SOUTH MIAMI	1,446,029,775	1,221,251,801	224,777,974	5.8810	1,321,919	0	0	5.8810	1,321,919	2,525			
10	HOMESTEAD	2,917,884,592	2,398,336,776	519,547,816	6.2500	3,247,174	0	0	6.2500	3,247,174	5,677			
11	MIAMI SHORES	834,853,179	584,592,834	250,260,345	8.2500	2,064,648	0.8559	214,198	9.1059	2,278,846	3,101			
12	BAL HARBOUR	2,187,329,639	2,058,366,355	128,963,284	2.9020	374,251	0	0	2.9020	374,251	722			
13	BAY HARBOR ISLAND	783,981,890	673,084,218	110,897,672	4.7500	527,001	0	0	4.7500	527,001	1,337			
14	SURFSIDE	1,370,666,796	1,195,082,716	175,584,080	5.6000	983,271	0	0	5.6000	983,271	1,476			
15	WEST MIAMI	367,892,917	273,499,142	94,393,775	8.4950	801,875	0	0	8.4950	801,875	1,248			
16	FLORIDA CITY	584,486,426	546,041,682	38,444,744	8.9000	342,158	0	0	8.9000	342,158	832			
17	BISCAYNE PARK	193,380,407	122,254,695	71,125,712	9.2000	654,357	0	0	9.2000	654,357	812			
18	EL PORTAL	123,129,440	88,924,513	34,204,927	8.7000	297,583	0	0	8.7000	297,583	601			
19	GOLDEN BEACH	620,709,625	555,662,307	65,047,318	8.5900	558,756	0	0	8.5900	558,756	257			
20	PINECREST	3,489,456,020	2,892,062,881	667,393,139	2.4000	1,601,744	0.4500	6,524	2.4000	1,601,744	4,826			
21	INDIAN CREEK	330,544,901	316,047,885	14,497,016	8.2500	119,600	0	0	8.2500	119,600	17			
22	MEDLEY	1,653,356,021	1,651,614,495	1,741,526	6.9000	12,017	0	0	6.9000	12,017	56			
23	NORTH BAY VILLAGE	726,025,509	632,693,039	93,332,470	5.9000	550,662	0.1980	18,480	6.0980	569,141	1,053			
24	KEY BISCAYNE	5,630,046,023	5,154,303,284	475,742,739	3.4500	1,641,312	0	0	3.4500	1,641,312	2,670			
25	SWEETWATER	412,892,607	284,593,616	118,398,991	3.9487	467,364	0	0	3.9487	467,364	1,614			
26	VIRGINIA GARDENS	212,508,082	181,549,179	30,958,903	4.6000	142,411	0	0	4.6000	142,411	433			
27	HIALEAH GARDENS	1,151,491,766	881,488,070	270,023,696	6.1200	1,652,545	0	0	6.1200	1,652,545	4,023			
28	AVENTURA	8,160,923,804	7,004,624,395	1,156,299,409	2.2270	2,575,079	0	0	2.2270	2,575,079	9,445			
29	ISLANDIA	311,227	311,227	0	8.1934	0	0	0	8.1934	0	0			
30	SUNNY ISLES	4,877,231,660	4,481,020,976	396,210,684	2.9500	1,168,822	0	0	2.9500	1,168,822	4,200			
31	MIAMI LAKES	3,017,391,639	2,246,062,633	771,329,006	2.7403	2,113,673	0	0	2.7403	2,113,673	6,856			
32	PALMETTO BAY	2,666,309,830	1,789,767,196	876,542,634	2.3736	2,080,562	0	0	2.3736	2,080,562	6,507			
33	MIAMI GARDENS	3,908,957,173	2,925,012,509	983,944,664	5.1488	5,066,134	0	0	5.1488	5,066,134	20,389			
34	DORAL	9,118,165,887	8,355,156,527	784,009,360	2.4470	1,918,471	0	0	2.4470	1,918,471	5,501			
35	CUTLER BAY	2,265,704,036	1,477,443,908	788,660,128	2.4470	1,929,851	0	0	2.4470	1,929,851	8,564			
TOTAL MUNICIPAL IMPACT						118,793,039		3,921,270		122,714,309				
COUNTY	COUNTY-WIDE	212,656,281,938	173,856,396,917	38,799,885,021	5.6150	217,861,354	0.2850	11,057,967	5.9000	228,919,322	438,981			
	U.M.S.A.	68,290,932,081	49,925,026,799	18,365,905,282	2.4470	44,941,370	0	0	2.4470	44,941,370	215,758			
	FIRE-RESCUE LIBRARY	128,619,632,561	100,230,254,141	28,389,378,420	2.6090	74,067,888	0.0420	1,192,354	2.6510	75,260,242	329,667			
	TOTAL COUNTY IMPACT	192,707,807,408	157,866,553,237	34,841,254,171	0.4860	16,932,850	0	0	0.4860	16,932,850	380,762			
	EVERGLADES	213,825,364,287	175,025,479,266	38,799,885,021	0.1000	3,879,989	0	0	0.1000	3,879,989	438,981			
	F.I.N.D.	213,825,364,287	175,025,479,266	38,799,885,021	0.0385	1,493,796	0	0	0.0385	1,493,796	438,981			
	S.F.W.M.D.	213,825,364,287	175,025,479,266	38,799,885,021	0.5970	23,163,531	0	0	0.5970	23,163,531	438,981			
	SCHOOL BOARD	213,825,364,287	175,025,479,266	38,799,885,021	7.6910	298,409,916	0.4140	16,063,152	8.1050	314,473,068	438,981			
	CHILDREN'S TRUST	213,825,364,287	175,025,479,266	38,799,885,021	0.4223	16,385,191	0	0	0.4223	16,385,191	438,981			

ASSUMPTIONS AND LIMITATIONS:
 1) Save our Homes Differential is replaced with a new differential equal to an amount based on the following table (Just Value):
 1 to 300,000 - 80% of market value
 300,001 to 1,000,000 - 240,000 + 70% of market value over 300,000
 1,000,001 and over - 730,000 + 10% of market value over 1,000,000
 2) Exemptions (including \$25,000 homestead exemption) are applied at their full 2006 values.
 3) Will only apply if it a greater benefit to the property owner than current SOH taxable value calculation.

Estimated Fiscal Impact Analysis - Tiered Differential (Residential Non-Homestead Only)

MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)		OPERATING BUDGET		DEBT BUDGET		TOTAL BUDGET		PROPERTIES AFFECTED	
		TAXABLE VALUE	ROLL ADJUSTED FOR ADD'L EXEMPTION FOR QUALIFIED PROPERTIES	REDUCTION DUE TO VALUE ADJUSTMENT	MILLAGE RATE	REVENUES	LOST	MILLAGE RATE	REVENUES		LOST
01	MIAMI	34,090,043,898	27,584,474,715	6,505,569,183	8.3745	54,480,889	0.6210	4,039,958	8.9955	58,520,848	54,749
02	MIAMI BEACH	22,739,947,828	16,271,380,683	4,468,567,145	7.3740	32,951,214	0.2990	1,336,102	7.6730	34,287,316	33,752
03	CORAL GABLES	11,943,449,633	10,363,836,932	1,579,612,701	6.1500	9,714,618	0	0	6.1500	9,714,618	6,788
04	HIALEAH	9,632,850,768	8,024,283,094	1,608,067,674	6.8000	10,934,860	0	0	6.8000	10,934,860	19,315
05	MIAMI SPRINGS	1,018,973,801	896,593,683	122,380,118	7.5000	917,851	0.3953	48,377	7.8953	966,228	991
06	NORTH MIAMI	2,789,812,593	2,337,933,183	451,879,410	8.3000	3,750,599	0.1628	73,566	8.4628	3,824,165	5,583
07	N. MIAMI BCH	2,376,201,814	1,979,349,931	396,851,883	7.5000	2,976,389	0.9085	360,540	8.4085	3,336,929	5,020
08	OPA LOCKA	772,006,060	620,395,117	151,610,943	9.8000	1,485,787	0	0	9.8000	1,485,787	2,031
09	SOUTH MIAMI	1,446,029,775	1,210,489,258	235,540,517	5.8810	1,385,214	0	0	5.8810	1,385,214	1,948
10	HOMESTEAD	2,917,884,592	2,353,318,172	564,566,420	6.2500	3,528,540	0	0	6.2500	3,528,540	10,322
11	MIAMI SHORES	834,853,179	766,944,567	67,908,612	8.2500	560,246	0.8559	58,123	9.1059	618,369	677
12	BAL HARBOUR	2,187,329,639	1,752,223,957	435,105,682	2.9020	1,262,677	0	0	2.9020	1,262,677	1,742
13	BAY HARBOR ISLAND	783,981,890	654,405,284	129,576,606	4.7500	615,489	0	0	4.7500	615,489	1,250
14	SURFSIDE	1,370,866,796	1,119,105,245	251,561,551	5.6000	1,408,745	0	0	5.6000	1,408,745	2,010
15	WEST MIAMI	367,892,917	312,288,476	55,604,441	8.4950	472,360	0	0	8.4950	472,360	477
16	FLORIDA CITY	584,486,426	453,310,200	131,176,226	8.9000	1,167,468	0	0	8.9000	1,167,468	1,809
17	BISCAYNE PARK	193,380,407	173,223,232	20,157,175	9.2000	185,446	0	0	9.2000	185,446	271
18	EL PORTAL	123,129,440	108,217,458	14,911,982	8.7000	129,734	0	0	8.7000	129,734	170
19	GOLDEN BEACH	620,709,625	550,122,383	70,587,242	8.5900	606,344	0	0	8.5900	606,344	150
20	PINECREST	3,499,456,020	3,188,126,568	311,329,452	2.4000	747,191	0	0	2.4000	747,191	1,513
21	INDIAN CREEK	330,544,901	276,602,719	53,942,182	8.2500	445,023	0.4500	24,274	8.7000	469,297	28
22	MEDLEY	1,653,356,021	1,300,572,455	352,783,566	6.9000	2,434,207	0.1980	27,672	6.9000	2,434,207	935
23	NORTH BAY VILLAGE	726,025,509	586,268,077	139,757,432	5.9000	824,569	0	0	6.0980	852,241	1,715
24	KEY BISCAYNE	5,630,046,023	4,613,864,231	1,016,181,792	3.4500	3,505,827	0	0	3.4500	3,505,827	4,408
25	SWEETWATER	412,892,607	346,390,274	66,502,333	3.9487	262,598	0	0	3.9487	262,598	979
26	VIRGINIA GARDENS	212,508,082	180,049,847	32,458,235	4.6000	149,308	0	0	4.6000	149,308	228
27	HIALEAH GARDENS	1,151,491,766	958,100,597	193,391,169	6.1200	1,183,554	0	0	6.1200	1,183,554	2,159
28	AVENTURA	8,160,923,804	6,624,048,527	1,536,875,277	2.2270	3,422,621	0	0	2.2270	3,422,621	12,208
29	ISLANDIA	311,227	233,421	77,806	8.1934	637	0	0	8.1934	637	5
31	SUNNY ISLES	4,877,231,660	3,849,436,984	1,027,792,676	2.9500	3,031,988	0	0	2.9500	3,031,988	10,860
32	MIAMI LAKES	3,017,391,639	2,603,359,403	414,032,236	2.7403	1,134,573	0	0	2.7403	1,134,573	2,716
33	PALMETTO BAY	2,666,309,830	2,423,194,481	243,115,349	2.3736	577,059	0	0	2.3736	577,059	1,967
34	MIAMI GARDENS	3,908,957,173	3,269,241,081	639,716,092	5.1488	3,293,770	0	0	5.1488	3,293,770	8,920
35	DORAL	9,119,165,887	7,271,446,956	1,847,718,931	2.4470	4,521,368	0	0	2.4470	4,521,368	11,424
36	CUTLER BAY	2,265,704,036	1,957,975,637	307,728,399	2.4470	753,011	0	0	2.4470	753,011	4,953
TOTAL MUNICIPAL IMPACT				154,821,775		5,968,612		160,790,387			
COUNTY	COUNTY-WIDE	212,656,281,938	177,265,164,728	35,391,117,210	5.6150	198,721,123	0.2850	10,086,468	5.9000	208,807,592	342,149
	U.M.S.A.	68,290,932,081	58,344,453,309	9,946,478,772	2.4470	24,339,034	0	0	2.4470	24,339,034	128,076
	FIRE-RESCUE LIBRARY	128,619,632,561	108,406,591,652	20,213,040,909	2.6090	52,735,824	0.0420	848,948	2.6510	53,584,771	223,132
	TOTAL COUNTY IMPACT	192,707,807,408	160,657,641,616	32,050,165,792	0.4860	15,576,381	0	10,935,416	0.4860	15,576,381	306,552
OTHERS	EVERGLADES	213,825,364,287	178,434,247,077	35,391,117,210	0.1000	3,539,112	0	0	0.1000	3,539,112	342,149
	F.I.N.D.	213,825,364,287	178,434,247,077	35,391,117,210	0.0385	1,362,558	0	0	0.0385	1,362,558	342,149
	S.F.W.M.D.	213,825,364,287	178,434,247,077	35,391,117,210	0.5970	21,128,497	0	0	0.5970	21,128,497	342,149
	SCHOOL BOARD	213,825,364,287	178,434,247,077	35,391,117,210	7.6910	272,193,082	0.4140	14,651,923	8.1050	286,845,005	342,149
	CHILDREN'S TRUST	213,825,364,287	178,434,247,077	35,391,117,210	0.4223	14,945,669	0	0	0.4223	14,945,669	342,149

ASSUMPTIONS AND LIMITATIONS:
1) Applies a 25% adjustment to all non-HEX properties.
2) Other exemptions are applied at their full 2006 values.

Estimated Fiscal Impact Analysis - Tiered Differential to Homestead Properties and 25% Adjustment to Non-homesteads

MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)			OPERATING BUDGET			DEBT BUDGET			TOTAL BUDGET			PROPERTIES AFFECTED
		2006 TAXABLE VALUE	ROLL ADJUSTED FOR ADD'L EXEMPTION FOR QUALIFIED PROPERTIES	REDUCTION DUE TO VALUE ADJUSTMENT	MILLAGE RATE	REVENUES	LOST	MILLAGE RATE	REVENUES	LOST	MILLAGE RATE	REVENUES	LOST	
01	MIAMI	34,090,043,898	23,531,521,386	10,558,522,512	8.3745	88,422,347	0	0.6210	6,556,842	0	8.9955	94,979,189	29,752	
02	MIAMI BEACH	22,739,947,828	16,456,492,926	6,283,454,902	7.3740	46,334,196	0	0.2990	1,878,753	0	7.6730	48,212,949	6,222	
03	CORAL GABLES	11,943,449,633	8,612,638,421	3,330,811,212	6.1500	20,484,489	0	0	0	0	6.1500	20,484,489	2,968	
04	HIALEAH	9,632,850,768	5,709,058,829	3,923,791,939	6.8000	26,681,785	0	0	0	0	6.8000	26,681,785	9,009	
05	MIAMI SPRINGS	1,018,973,801	578,949,828	440,023,973	7.5000	3,300,180	0	0.3963	173,941	0	7.8953	3,474,121	780	
06	NORTH MIAMI	2,789,812,593	1,813,987,546	975,915,047	8.3000	8,100,095	0	0.1628	158,879	0	7.8628	8,258,974	1,806	
07	N. MIAMI BCH	2,376,201,814	1,526,234,364	849,967,450	7.5000	6,374,756	0	0.9085	772,195	0	8.4085	7,146,951	1,719	
08	OPA LOCKA	772,006,060	558,316,311	213,689,749	9.8000	2,094,160	0	0	0	0	9.8000	2,094,160	1,477	
09	SOUTH MIAMI	1,446,029,775	985,711,284	460,318,491	5.8810	2,707,133	0	0	0	0	5.8810	2,707,133	1,105	
10	HOMESTEAD	2,917,884,592	1,833,770,366	1,084,114,236	6.2500	6,775,714	0	0.8559	272,321	0	6.2500	6,775,714	3,137	
11	MIAMI SHORES	834,853,179	516,684,222	318,168,957	8.2500	2,624,884	0	0	0	0	9.1059	2,897,215	235	
12	BAL HARBOUR	2,187,329,639	1,623,260,673	564,068,966	2.9020	1,636,928	0	0	0	0	2.9020	1,636,928	109	
13	BAY HARBOR ISLAND	783,981,890	543,457,612	240,524,278	4.7500	4,750,000	0	0	0	0	4.7500	4,750,000	444	
14	SURFSIDE	1,370,666,796	943,521,165	427,145,631	5.6000	2,392,016	0	0	0	0	5.6000	2,392,016	294	
15	WEST MIAMI	367,892,917	217,894,701	149,998,216	8.4950	1,274,235	0	0	0	0	8.4950	1,274,235	231	
16	FLORIDA CITY	584,486,426	414,865,456	168,620,970	8.9000	1,509,827	0	0	0	0	8.9000	1,509,827	1,252	
17	BISCAYNE PARK	193,380,407	102,097,520	91,282,887	9.2000	839,803	0	0	0	0	9.2000	839,803	153	
18	EL PORTAL	123,129,440	74,012,531	49,116,909	8.7000	427,317	0	0	0	0	8.7000	427,317	77	
19	GOLDEN BEACH	620,709,625	485,075,065	135,634,560	8.5900	1,165,101	0	0	0	0	8.5900	1,165,101	68	
20	PINECREST	3,499,456,020	2,520,733,429	978,722,591	2.4000	2,348,934	0	0.4500	30,798	0	2.4000	2,348,934	522	
21	INDIAN CREEK	330,544,901	262,105,703	68,439,198	8.2500	564,623	0	0	0	0	8.2500	564,623	17	
22	MEDLEY	1,653,356,021	1,298,830,929	354,525,092	6.9000	2,446,223	0	0	0	0	6.9000	2,446,223	1,018	
23	NORTH BAY VILLAGE	726,025,509	492,935,627	233,089,902	5.9000	1,375,230	0	0.1980	46,152	0	5.9000	1,421,382	156	
24	KEY BISCAYNE	5,630,046,023	4,138,121,492	1,491,924,531	3.4500	5,147,140	0	0	0	0	3.4500	5,147,140	393	
25	SWEETWATER	412,892,607	228,031,324	184,861,324	3.9487	729,962	0	0	0	0	3.9487	729,962	574	
26	VIRGINIA GARDENS	212,508,082	149,090,944	63,417,138	4.6000	291,719	0	0	0	0	4.6000	291,719	121	
27	HIALEAH GARDENS	1,151,491,766	688,076,901	463,414,865	6.1200	2,836,099	0	0	0	0	6.1200	2,836,099	834	
28	AVENTURA	8,160,923,804	5,467,749,118	2,693,174,686	2.2270	5,997,700	0	0	0	0	2.2270	5,997,700	857	
29	ISLANDIA	311,227	233,421	77,806	8.1934	637	0	0	0	0	8.1934	637	439	
31	SUNNY ISLES	4,877,231,660	3,453,228,300	1,424,003,360	2.9500	4,200,810	0	0	0	0	2.9500	4,200,810	652	
32	MIAMI LAKES	3,017,391,639	1,186,361,242	1,186,361,242	2.7403	3,248,245	0	0	0	0	2.7403	3,248,245	961	
33	PALMETTO BAY	2,666,309,830	1,546,651,847	1,119,657,983	2.3736	2,657,620	0	0	0	0	2.3736	2,657,620	753	
34	MIAMI GARDENS	3,908,957,173	2,285,296,417	1,623,660,756	5.1488	8,359,905	0	0	0	0	5.1488	8,359,905	2,167	
35	DORAL	9,119,165,887	6,487,437,596	2,631,728,291	2.4470	6,439,839	0	0	0	0	2.4470	6,439,839	3,258	
36	CUTLER BAY	2,265,704,036	1,169,315,509	1,096,388,527	2.4470	2,682,863	0	0	0	0	2.4470	2,682,863	905	
TOTAL MUNICIPAL IMPACT													283,504,696	
COUNTY													9,889,882	
30	COUNTY-WIDE	212,656,281,938	138,465,279,707	74,191,002,231	5.6150	416,582,478	0	0.2850	21,144,436	0	5.9000	437,726,913	138,796	
	U.S.A.	68,290,932,081	39,978,548,027	28,312,384,054	2.4470	69,280,404	0	0	0	0	2.4470	69,280,404	64,331	
	FIRE-RESCUE LIBRARY	128,619,632,561	80,017,213,232	48,602,419,329	2.6090	126,803,712	0	0.0420	2,041,302	0	2.6510	128,845,014	90,013	
	TOTAL COUNTY IMPACT	192,707,807,408	125,816,387,445	66,891,419,963	0.4860	32,509,230	0	0	23,185,737	0	0.4860	32,509,230	125,180	
OTHERS													668,361,561	
	EVERGLADES	213,825,364,287	139,634,362,056	74,191,002,231	0.1000	7,419,100	0	0	0	0	0.1000	7,419,100	138,796	
	F.I.N.D.	213,825,364,287	139,634,362,056	74,191,002,231	0.0385	2,856,354	0	0	0	0	0.0385	2,856,354	138,796	
	S.F.W.M.D.	213,825,364,287	139,634,362,056	74,191,002,231	0.5970	44,292,028	0	0	0	0	0.5970	44,292,028	138,796	
	SCHOOL BOARD	213,825,364,287	139,634,362,056	74,191,002,231	7.6910	570,602,998	0	0.4140	30,715,075	0	8.1050	601,318,073	138,796	
	CHILDREN'S TRUST	213,825,364,287	139,634,362,056	74,191,002,231	0.4223	31,330,860	0	0	0	0	0.4223	31,330,860	138,796	

ASSUMPTIONS AND LIMITATIONS:

1) Save our Homes Differential is replaced with a new differential equal to an amount based on the following table (Just Value):

- 1 to 300,000 - 80% of market value
- 300,001 to 1,000,000 - 240,000 + 70% of market value over 300,000
- 1,000,001 and over - 730,000 + 10% of market value over 1,000,000

2) Exemptions (including \$25,000 homestead exemption) are applied at their full 2006 values.

Estimated Fiscal Impact Analysis - \$25,000 Exemption to Personal Property

MUNICIPALITIES	MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)			OPERATING BUDGET		DEBT BUDGET		TOTAL BUDGET		PERSONAL PROPERTY ACCOUNTS AFFECTED
			2006 TAXABLE VALUE	ADJUSTED FOR EXEMPTION TO PERSONAL PROPERTY	AMOUNT REDUCED DUE TO \$25,000 EXEMPTION TO PERSONAL PROPERTY	MILLAGE RATE	REVENUES LOST	MILLAGE RATE	REVENUES LOST	MILLAGE RATE	REVENUES LOST	
	01	MIAMI	34,090,043,898	33,892,061,804	197,982,094	8.3745	1,658,001	0.6210	122,947	8.9955	1,780,948	25,211
	02	MIAMI BEACH	22,739,947,828	22,688,087,746	55,860,082	7.3740	419,286	0.2990	17,001	7.6730	436,287	5,972
	03	CORAL GABLES	11,943,449,633	11,899,499,315	53,950,318	6.1500	331,856		0	6.1500	331,856	4,988
	04	HALEAH	9,632,850,768	9,542,983,836	89,866,932	6.8000	611,095		0	6.8000	611,095	10,359
	05	MIAMI SPRINGS	1,018,973,801	1,013,387,520	5,586,281	7.5000	41,897	0.3953	2,208	7.8953	44,105	639
	06	NORTH MIAMI	2,789,812,593	2,770,321,982	19,490,611	8.3000	161,772	0.1628	3,173	8.4628	164,945	2,474
	07	N. MIAMI BCH	2,376,201,814	2,355,925,520	20,276,294	7.5000	152,072	0.9085	18,421	8.4085	170,493	2,352
	08	OPA LOCKA	772,006,080	757,625,674	14,380,386	9.8000	140,928		0	9.8000	140,928	1,632
	09	SOUTH MIAMI	1,446,029,775	1,430,960,275	15,069,500	5.8810	88,624		0	5.8810	88,624	1,291
	10	HOMESTEAD	2,917,884,592	2,902,459,684	15,424,908	6.2500	96,406		0	6.2500	96,406	1,683
	11	MIAMI SHORES	634,853,179	630,810,765	4,042,414	8.2500	33,350	0.8559	3,460	9.1059	36,810	496
	12	BAL HARBOR	2,187,329,639	2,183,833,034	3,496,605	2.9020	10,147		0	2.9020	10,147	214
	13	BAY HARBOR ISLAND	783,981,890	780,315,774	3,666,116	4.7500	17,414		0	4.7500	17,414	437
	14	SURFSIDE	1,370,666,796	1,368,386,680	2,280,116	5.6000	12,713		0	5.6000	12,713	279
	15	WEST MIAMI	367,892,917	365,039,749	2,853,168	8.4950	24,238		0	8.4950	24,238	341
	16	FLORIDA CITY	584,486,426	578,702,989	5,783,437	8.9000	51,473		0	8.9000	51,473	476
	17	BISCAYNE PARK	193,380,407	193,068,288	322,119	9.2000	2,963		0	9.2000	2,963	124
	18	EL PORTAL	123,129,440	122,562,572	566,868	8.7000	4,932		0	8.7000	4,932	119
	19	GOLDEN BEACH	620,709,625	620,495,348	214,277	8.5900	1,841		0	8.5900	1,841	22
	20	PINECREST	3,499,456,020	3,490,422,236	9,033,784	2.4000	21,681	0.4500	61	2.4000	21,681	805
	21	INDIAN CREEK	330,544,901	330,409,725	135,176	8.2500	1,115		0	8.2500	1,115	16
	22	MEDLEY	1,653,356,021	1,632,755,128	20,600,893	6.9000	142,146		0	6.9000	142,146	1,512
	23	NORTH BAY VILLAGE	726,025,509	723,614,590	2,410,919	5.9000	14,224	0.1980	477	6.0980	14,702	247
	24	KEY BISCAYNE	5,630,046,023	5,622,218,957	7,827,066	3.4500	27,003		0	3.4500	27,003	667
	25	SWEETWATER	412,892,607	409,369,539	3,523,068	3.9487	13,912		0	3.9487	13,912	716
	26	VIRGINIA GARDENS	212,508,082	210,078,694	2,429,388	4.6000	11,175		0	4.6000	11,175	316
	27	HALEAH GARDENS	1,151,491,766	1,142,700,492	8,791,274	6.1200	53,803		0	6.1200	53,803	1,107
	28	AVENTURA	8,160,923,804	8,138,973,320	21,950,484	2.2270	48,884		0	2.2270	48,884	1,648
	29	ISLANDIA	311,227	311,227	0	8.1934	0		0	8.1934	0	0
	31	SUNNY ISLES	4,877,231,660	4,863,735,707	13,495,953	2.9500	39,813		0	2.9500	39,813	943
	32	MIAMI LAKES	3,017,391,639	2,997,173,489	20,218,150	2.7403	55,404		0	2.7403	55,404	1,712
	33	PALMETTO BAY	2,666,309,830	2,657,007,689	9,302,141	2.3736	22,080		0	2.3736	22,080	873
	34	MIAMI GARDENS	3,908,957,173	3,882,666,118	26,291,055	5.1488	135,367		0	5.1488	135,367	2,113
	35	DORAL	9,119,165,887	9,045,298,765	73,867,122	2.4470	180,753		0	2.4470	180,753	5,725
	36	CUTLER BAY	2,265,704,036	2,258,870,439	6,833,597	2.4470	16,722		0	2.4470	16,722	607
		TOTAL MUNICIPAL IMPACT			4,645,089		167,748		4,812,837			
COUNTY	30	COUNTY-WIDE	212,656,281,938	211,554,040,943	1,102,240,995	5.6150	6,189,083	0.2850	314,139	5.9000	6,503,222	113,317
		U.M.S.A.	68,290,932,081	67,927,513,682	363,418,399	2.4470	889,285		0	2.4470	889,285	35,201
		FIRE-RESCUE LIBRARY	128,619,632,561	127,923,888,058	695,744,503	2.6080	1,815,197	0.0420	29,221	2.6510	1,844,419	66,120
		TOTAL COUNTY IMPACT	192,707,807,408	191,748,675,501	959,131,907	0.4860	466,138		0	0.4860	466,138	96,706
OTHERS		EVERGLADES	213,825,364,287	212,723,123,292	1,102,240,995	0.1000	110,224		0	0.1000	110,224	113,317
		F.I.N.D.	213,825,364,287	212,723,123,292	1,102,240,995	0.0385	42,436		0	0.0385	42,436	4,436
		S.F.W.M.D.	213,825,364,287	212,723,123,292	1,102,240,995	0.5970	658,038		0	0.5970	658,038	113,317
		SCHOOL BOARD	213,825,364,287	212,723,123,292	1,102,240,995	7.6910	8,477,335	0.4140	456,328	8.1050	8,933,663	113,317
		CHILDREN'S TRUST	213,825,364,287	212,723,123,292	1,102,240,995	0.4223	465,476		0	0.4223	465,476	113,317

ASSUMPTIONS AND LIMITATIONS:

- 1) The exemption is applied to all tangible personal property accounts. This includes centrally assessed properties.
- 2) Affected accounts only represent those account currently paying taxes. Fully exempted accounts are not impacted.
- 3) 89,163 tangible personal property accounts with a taxable value at or under \$25,000 become fully exempt.

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**Estimated Fiscal Impact Analysis - Qualified Additional Exemption of 50% of Median Value (Applies After First \$50,000)
(Only Applies if a Greater Benefit to the Property Owner than Current S.O.H. Value)**

MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)		OPERATING BUDGET		DEBT BUDGET		TOTAL BUDGET		PROPERTIES AFFECTED	
		2006 TAXABLE VALUE	ROLL-ADJUSTED FOR ADD'L EXEMPTION FOR QUALIFIED PROPERTIES	REVENUES	LOST	MILLAGE RATE	REVENUES	LOST	MILLAGE RATE		REVENUES
01	MIAMI	34,090,043,898	33,775,957,484	669,602,512	0	8.3745	5,607,586	0	8.9955	6,023,409	38,627
02	MIAMI BEACH	22,739,947,828	22,595,116,304	359,325,486	0	7.3740	2,649,666	0	7.6730	2,757,104	16,266
03	CORAL GABLES	11,943,449,633	11,883,873,839	137,268,465	0	6.1500	844,201	0	6.1500	844,201	10,644
04	HIALEAH	9,632,850,768	9,404,942,871	668,696,896	0	6.8000	4,479,138	0	6.8000	4,479,138	33,800
05	MIAMI SPRINGS	1,018,973,801	1,007,010,394	32,637,821	0	7.5000	244,784	0	7.8953	257,685	3,081
06	NORTH MIAMI	2,789,812,593	2,744,137,823	140,449,739	0	8.3000	1,165,733	0	8.4628	1,188,598	8,998
07	N. MIAMI BCH	2,376,201,814	2,338,429,879	106,413,679	0	7.5000	798,103	0	8.4085	894,779	7,737
08	OPA LOCKA	772,006,060	759,944,333	21,795,960	0	8.9000	213,600	0	8.9000	213,600	1,579
09	SOUTH MIAMI	1,446,029,775	1,434,355,759	26,868,063	0	5.8810	158,011	0	5.8810	158,011	2,497
10	HOMESTEAD	2,917,884,592	2,809,809,921	236,998,862	0	6.2500	1,481,243	0	6.2500	1,481,243	5,611
11	MIAMI SHORES	834,853,179	823,715,732	27,123,904	0	8.2500	223,772	0	9.1059	246,988	3,079
12	BAL HARBOUR	2,187,329,639	2,184,036,783	7,439,039	0	2.9020	21,588	0	2.9020	21,588	721
13	BAY HARBOR ISLAND	783,981,890	772,278,979	29,637,002	0	4.7500	140,776	0	4.7500	140,776	1,325
14	SURFSIDE	1,370,666,796	1,362,133,720	20,708,539	0	5.6000	115,968	0	5.6000	115,968	1,468
15	WEST MIAMI	367,892,917	364,457,669	11,188,341	0	8.4950	95,045	0	8.4950	95,045	1,215
16	FLORIDA CITY	584,486,426	578,281,685	14,941,563	0	8.9000	132,980	0	8.9000	132,980	816
17	BISCAYNE PARK	193,380,407	191,025,487	5,656,817	0	9.2000	52,043	0	9.2000	52,043	711
18	EL PORTAL	123,129,440	121,244,418	4,606,907	0	8.7000	40,080	0	8.7000	40,080	583
19	GOLDEN BEACH	620,709,625	619,918,056	1,477,560	0	8.5900	12,692	0	8.5900	12,692	255
20	PINECREST	3,499,456,020	3,482,031,801	41,267,473	0	2.4000	89,042	0	2.4000	89,042	4,747
21	INDIAN CREEK	330,544,901	330,489,361	105,540	0	8.2500	871	47	8.7000	918	17
22	MEDLEY	1,653,356,021	1,653,070,080	441,141	0	6.9000	3,044	0	6.9000	3,044	55
23	NORTH BAY VILLAGE	726,025,509	711,245,698	32,120,930	0	5.9000	189,513	6,360	6.0980	195,873	1,049
24	KEY BISCAYNE	5,630,046,023	5,615,671,856	28,881,537	0	3.4500	99,641	0	3.4500	99,641	2,667
25	SWEETWATER	412,892,607	402,384,661	31,143,934	0	3.9487	122,978	0	3.9487	122,978	1,482
26	VIRGINIA GARDENS	212,508,082	210,932,725	4,687,939	0	4.6000	21,565	0	4.6000	21,565	431
27	HIALEAH GARDENS	1,151,491,766	1,120,115,904	100,153,044	0	6.1200	612,937	0	6.1200	612,937	4,019
28	AVENTURA	8,160,923,804	8,085,224,467	203,934,914	0	2.2270	454,163	0	2.2270	454,163	9,445
29	ISLANDIA	311,227	311,227	0	0	8.1934	0	0	8.1934	0	0
30	SUNNY ISLES	4,877,231,660	4,847,207,585	76,393,168	0	2.9500	225,360	0	2.9500	225,360	4,197
31	MIAMI LAKES	3,017,391,639	2,982,670,716	103,772,340	0	2.7403	284,367	0	2.7403	284,367	6,853
32	PALMETTO BAY	2,686,309,830	2,644,673,423	64,420,191	0	2.3736	152,908	0	2.3736	152,908	6,481
33	MIAMI GARDENS	3,908,957,173	3,797,130,862	391,597,520	0	5.1488	2,016,257	0	5.1488	2,016,257	20,284
34	DORAL	9,119,165,887	9,044,531,451	211,239,407	0	2.4470	516,903	0	2.4470	516,903	5,496
35	CUTLER BAY	2,265,704,036	2,181,713,812	231,707,428	0	2.4470	586,988	0	2.4470	586,988	8,542
TOTAL MUNICIPAL IMPACT				23,843,546			23,843,546		685,328	24,528,874	
30	COUNTY-WIDE	212,656,281,938	209,621,931,420	8,244,239,070	0	5.6150	46,281,402	0.2850	5.9000	48,641,011	426,456
	U.M.S.A.	68,290,932,081	66,820,659,603	4,209,626,061	0	2.4470	10,300,955	0	2.4470	10,300,955	211,678
	FIRE-RESCUE LIBRARY	128,619,632,561	126,346,057,839	6,390,464,234	0	2.6090	16,672,721	0.0420	2.6510	16,941,121	324,452
	TOTAL COUNTY IMPACT	192,707,807,408	190,018,883,659	7,253,844,059		0.4860	3,525,368		0.4860	3,525,368	369,328
OTHERS	EVERGLADES	213,825,364,287	210,769,824,095	8,245,819,507	0	0.1000	824,582	0	0.1000	824,582	426,456
	F.I.N.D.	213,825,364,287	210,769,824,095	8,245,819,507	0	0.0385	317,464	0	0.0385	317,464	426,456
	S.F.W.M.D.	213,825,364,287	210,769,824,095	8,245,819,507	0	0.5970	4,922,754	0	0.5970	4,922,754	426,456
	SCHOOL BOARD	213,825,364,287	210,769,824,095	8,245,819,507	0	7.6910	63,418,598	0.4140	8.1050	66,832,367	426,456
	CHILDREN'S TRUST	213,825,364,287	210,769,824,095	8,245,819,507	0	0.4223	3,482,210	0	0.4223	3,482,210	426,456

ASSUMPTIONS AND LIMITATIONS:
 1) Properties would receive the greater benefit of either their current assessed value (based on Save Our Homes) or an assessed value equal to their current market value minus one-half of the countywide median market value of \$211,080 (\$105,540).
 2) Applied only to single unit residential (single family, condo, townhouse, co-ops and mobile homes).
 3) If the property's assessed value is overridden by the new exemption, exemption will take effect beyond \$50,000 (the first \$25,000 is already exempted).
 4) Homestead and other exemptions are carried at their 2006 values.

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Estimated Fiscal Impact Analysis - Assessed Value Reduced by 25% of Median Market Value (Applies after the first \$25,000) for Non-Homestead Residential Properties

MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)				OPERATING BUDGET			DEBT BUDGET			TOTAL BUDGET			PROPERTIES AFFECTED
		2006 TAXABLE VALUE	ROLL ADJUSTED TO ASSESSED VALUE OF 50% OF MEDIAN MARKET VALUE	REDUCTION DUE TO ASSESSED VALUE ADJUSTMENT	VALUE ADJUSTMENT	MILLAGE RATE	REVENUES	LOST	MILLAGE RATE	REVENUES	LOST	MILLAGE RATE	REVENUES	LOST	
01	MIAMI	34,090,043,898	32,667,992,689	1,422,051,309	1,211,965,421	8.3745	11,908,969	883,094	0.6210	8,9955	12,792,063	30,604			
02	MIAMI BEACH	22,739,947,828	21,527,962,407	1,211,985,421	236,622,851	7.3740	8,997,180	362,384	0.2990	6.7630	9,299,564	30,225			
03	CORAL GABLES	11,943,449,633	11,707,826,782	235,622,851	610,487,668	6.1500	1,449,081	0	0	6.1500	1,449,081	4,682			
04	HIALEAH	9,632,850,768	9,022,363,100	610,487,668	37,261,985	6.8000	4,151,316	0	0	6.8000	4,151,316	12,289			
05	MIAMI SPRINGS	1,018,973,801	981,711,816	37,261,985	207,668,457	7.5000	278,465	14,730	0.3953	7.8953	294,195	630			
06	NORTH MIAMI	2,789,812,593	2,582,144,136	207,668,457	181,913,003	8.3000	1,723,648	33,808	0.1628	8.4628	1,757,457	4,314			
07	N. MIAMI BCH	2,376,201,814	2,194,288,811	181,913,003	1,364,348	7.5000	1,364,348	165,268	0.9085	8.4085	1,529,615	3,996			
08	OPA LOCKA	772,006,060	726,637,957	45,368,103	444,607	9.8000	444,607	0	0	9.8000	444,607	855			
09	SOUTH MIAMI	1,446,029,775	1,389,550,305	56,479,470	58810	5.8810	332,156	0	0	5.8810	332,156	1,054			
10	HOMESTEAD	2,917,884,592	2,618,921,724	298,962,868	31,510,215	6.2500	1,868,518	0	0	6.2500	1,868,518	7,863			
11	MIAMI SHORES	834,853,179	803,342,964	31,510,215	72,865,575	8.2500	259,959	26,970	0.8559	9.1059	286,929	565			
12	BAL HARBOR	2,187,329,639	2,114,464,064	72,865,575	45,068,255	2.9020	214,474	0	0	2.9020	214,474	1,840			
13	BAY HARBOR ISLAND	783,861,890	738,913,635	45,068,255	85,433,025	4.7500	214,074	0	0	4.7500	214,074	1,182			
14	SURFSIDE	1,370,666,796	1,285,233,771	85,433,025	17,230,060	5.6000	478,425	0	0	5.6000	478,425	1,869			
15	WEST MIAMI	367,892,917	350,662,857	17,230,060	34,027,956	8.4950	146,369	0	0	8.4950	146,369	275			
16	FLORIDA CITY	584,486,426	550,468,470	34,027,956	8,980,290	8.9000	302,849	0	0	8.9000	302,849	849			
17	BISCAYNE PARK	193,380,407	184,400,117	8,980,290	7,388,040	9.2000	82,619	0	0	9.2000	82,619	141			
18	EL PORTAL	123,129,440	115,741,400	7,388,040	5,986,860	8.5900	51,427	0	0	8.5900	51,427	94			
19	GOLDEN BEACH	620,709,625	614,722,765	5,986,860	60,552,894	2.4000	145,327	0	0	2.4000	145,327	1,122			
20	PINECREST	3,499,456,020	3,438,903,126	60,552,894	827,970	8.2500	6,831	373	0.4500	8.7000	7,203	13			
21	INDIAN CREEK	330,544,901	329,716,931	827,970	621,248	6.9000	4,287	0	0	6.9000	4,287	14			
22	MEDLEY	1,653,356,021	1,652,734,773	621,248	69,207,450	5.9000	408,324	13,703	0.1980	6.0980	422,027	1,646			
23	NORTH BAY VILLAGE	726,025,509	656,816,059	69,207,450	191,211,715	3.4500	659,680	0	0	3.4500	659,680	4,262			
24	KEY BISCAYNE	5,630,046,023	5,438,834,308	191,211,715	25,372,545	3.9487	100,189	0	0	3.9487	100,189	505			
25	SWEETWATER	412,892,607	387,520,062	25,372,545	7,536,965	4.6000	34,670	0	0	4.6000	34,670	138			
26	VIRGINIA GARDENS	212,508,082	204,971,117	7,536,965	70,689,140	6.1200	432,618	0	0	6.1200	432,618	1,461			
27	HIALEAH GARDENS	1,151,491,766	1,080,802,626	70,689,140	488,020,992	2.2270	1,086,823	0	0	2.2270	1,086,823	11,817			
28	AVENTURA	8,160,923,804	7,672,902,812	488,020,992	63,690	8.1934	522	0	0	8.1934	522	1			
29	ISLANDIA	311,227	247,537	63,690	447,044,079	2.9500	1,318,780	0	0	2.9500	1,318,780	10,418			
31	SUNNY ISLES	4,877,231,660	4,430,187,581	447,044,079	98,298,145	2.7403	269,366	0	0	2.7403	269,366	2,051			
32	MIAMI LAKES	3,017,391,639	2,919,093,494	98,298,145	77,607,415	2.3736	184,209	0	0	2.3736	184,209	1,434			
33	PALMETTO BAY	2,666,309,830	2,588,702,415	77,607,415	371,209,510	5.1488	1,911,284	0	0	5.1488	1,911,284	7,359			
34	MIAMI GARDENS	3,908,957,173	3,537,747,663	371,209,510	359,172,351	2.4470	878,895	0	0	2.4470	878,895	8,742			
35	DORAL	9,119,165,887	8,759,993,536	359,172,351	190,021,517	2.4470	484,983	0	0	2.4470	484,983	4,391			
36	CUTLER BAY	2,265,704,036	2,075,662,519	190,021,517											
TOTAL MUNICIPAL IMPACT					42,177,528		1,500,329				43,677,856				
COUNTY	COUNTY-WIDE	212,656,281,938	201,279,026,505	11,377,255,433	63,883,289	5.6150	63,883,289	0.2850	3,242,518	5.9000	67,125,807	248,171			
30	U.M.S.A.	68,290,932,081	63,987,425,685	4,303,506,396	2,4470	20,104,518	0	0	0	2.4470	10,530,680	89,724			
	FIRE-RESCUE	128,619,632,561	120,913,793,782	7,705,838,779	2,6090	323,646	0.0420	323,646	0	2.6510	20,428,163	166,078			
	LIBRARY	192,707,807,408	182,565,498,173	10,142,309,235	0.4860	4,929,162	0	0	0	0.4860	4,929,162	222,506			
TOTAL COUNTY IMPACT					99,447,649		3,566,163				103,013,812				
OTHERS	EVERGLADES	213,825,364,287	202,448,108,854	11,377,255,433	0.1000	1,137,726	0	0	0	0.1000	1,137,726	248,171			
	F.I.N.D.	213,825,364,287	202,448,108,854	11,377,255,433	0.0385	438,024	0	0	0	0.0385	438,024	248,171			
	S.F.W.M.D.	213,825,364,287	202,448,108,854	11,377,255,433	0.5970	6,792,221	0	0	0	0.5970	6,792,221	248,171			
	SCHOOL BOARD	213,825,364,287	202,448,108,854	11,377,255,433	7.6910	87,502,472	0.4140	4,710,184	8.1050	92,212,655	248,171				
	CHILDREN'S TRUST	213,825,364,287	202,448,108,854	11,377,255,433	0.4223	4,804,615	0	0	0	0.4223	4,804,615	248,171			

ASSUMPTIONS AND LIMITATIONS:
 1) Assessed value is calculated to be 25% of the median market value of residential properties by property type (single family, condo, co-op, townhouse. Does not include multi family parcels.)
 2) The first \$25,000 in value remains taxable.
 3) Any exemptions are applied at their current values.

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Estimated Fiscal Impact Analysis - 25% Reduction to Commercial Properties (\$250,000 Max)
and \$25,000 Exemption to Personal Property

MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)				OPERATING BUDGET			DEBT BUDGET			TOTAL BUDGET			PROPERTIES AFFECTED (COMMERCIAL ONLY)
		2006 TAXABLE VALUE	ROLL ADJUSTED TO ASSESSED VALUE OF 50% OF MEDIAN MARKET VALUE	REDUCTION DUE TO ASSESSED VALUE ADJUSTMENT	REVENUES	LOSS	MILLAGE RATE	REVENUES	LOSS	MILLAGE RATE	REVENUES	LOSS	MILLAGE RATE	REVENUES	
01	MIAMI	34,080,043,898	32,955,432,039	1,134,611,859	8,3745	9,501,807	0,6210	704,594	8,9955	10,206,401	7,983				7,983
02	MIAMI BEACH	22,739,947,828	22,364,060,804	375,887,024	7,3740	2,771,865	0,2990	112,393	7,6730	2,884,258	2,134				2,134
03	CORAL GABLES	11,943,449,633	11,700,219,073	243,230,560	6,1500	1,495,868	0	0	6,1500	1,495,868	1,005				1,005
04	HIALEAH	9,632,650,768	9,153,356,061	479,294,707	6,8000	3,260,564	0	0	6,8000	3,260,564	4,040				4,040
05	MIAMI SPRINGS	1,019,973,801	989,371,627	29,602,174	7,5000	222,016	0,3953	11,702	7,8953	233,718	167				167
06	NORTH MIAMI	2,789,812,593	2,689,634,998	100,177,595	8,3000	831,474	0,1628	16,309	8,4628	847,783	655				655
07	N. MIAMI BCH	2,376,201,814	2,283,592,880	92,608,934	7,5000	694,567	0,9085	84,135	8,4085	778,702	555				555
08	OPA LOCKA	772,006,060	694,732,649	77,273,411	9,8000	757,279	0	0	9,8000	757,279	614				614
09	SOUTH MIAMI	1,446,029,775	1,375,708,232	70,321,543	8,8810	413,561	0	0	9,8810	413,561	633				633
10	HOMESTEAD	2,917,884,592	2,851,547,381	66,337,211	6,2500	414,608	0	0	6,2500	414,608	563				563
11	MIAMI SHORES	834,853,179	821,378,919	13,474,260	8,2500	111,163	0,8559	11,533	9,1059	122,695	76				76
12	BAL HARBOUR	2,187,329,639	2,182,333,034	4,996,605	2,9020	14,500	0	0	2,9020	14,500	6				6
13	BAY HARBOR ISLAND	783,981,890	770,000,068	13,981,822	4,7500	66,414	0	0	4,7500	66,414	89				89
14	SURFSIDE	1,370,666,796	1,358,019,066	12,647,730	5,6000	5,6000	0	0	5,6000	5,6000	64				64
15	WEST MIAMI	367,892,917	348,356,840	19,536,077	8,4950	185,959	0	0	8,4950	185,959	111				111
16	FLORIDA CITY	584,486,426	558,062,587	26,423,839	8,9000	235,261	0	0	8,9000	235,261	140				140
17	BISCAYNE PARK	193,380,407	193,052,921	327,486	9,2000	3,013	0	0	9,2000	3,013	2				2
18	EL PORTAL	123,129,440	121,070,870	2,058,570	8,7000	17,910	0	0	8,7000	17,910	11				11
19	GOLDEN BEACH	620,709,625	620,495,348	214,277	8,5900	1,841	0	0	8,5900	1,841	0				0
20	PINECREST	3,499,456,020	3,462,859,941	36,596,079	2,4000	87,831	0,4500	173	2,4000	87,831	145				145
21	INDIAN CREEK	330,544,901	330,159,725	385,176	8,2500	3,178	0	0	8,2500	3,178	1				1
22	MEDLEY	1,653,356,021	1,533,915,473	119,440,548	6,9000	824,140	0,1980	1,724	6,9000	824,140	568				568
23	NORTH BAY VILLAGE	726,025,509	717,316,792	8,708,717	5,9000	51,381	0	0	5,9000	51,381	30				30
24	KEY BISCAYNE	5,630,046,023	5,607,573,990	22,472,033	3,4500	77,529	0	0	3,4500	77,529	149				149
25	SWEETWATER	412,892,607	402,300,834	10,591,773	3,9487	41,824	0	0	3,9487	41,824	98				98
26	VIRGINIA GARDENS	212,508,082	204,432,738	8,075,344	4,6000	37,147	0	0	4,6000	37,147	27				27
27	HIALEAH GARDENS	1,151,491,766	1,107,238,501	44,253,265	6,1200	270,830	0	0	6,1200	270,830	335				335
28	AVENTURA	8,160,923,804	8,110,462,746	50,461,058	2,2270	112,377	0	0	2,2270	112,377	160				160
29	ISLANDIA	311,227	293,267	17,960	8,1934	147	0	0	8,1934	147	1				1
31	SUNNY ISLES	4,877,231,660	4,829,844,847	47,386,813	2,9500	139,791	0	0	2,9500	139,791	331				331
32	MAMI LAKES	3,017,391,639	2,946,224,194	71,167,445	2,7403	195,020	0	0	2,7403	195,020	475				475
33	PALMETTO BAY	2,666,309,830	2,623,846,149	42,463,681	2,3736	100,792	0	0	2,3736	100,792	248				248
34	MIAMI GARDENS	3,908,957,173	3,771,073,091	137,884,082	5,1488	709,938	0	0	5,1488	709,938	650				650
35	DORAL	9,119,165,887	8,706,605,745	412,560,142	2,4470	1,009,535	0	0	2,4470	1,009,535	2,292				2,292
36	CUTLER BAY	2,265,704,036	2,237,629,603	28,074,433	2,4470	68,698	0	0	2,4470	68,698	109				109
TOTAL MUNICIPAL IMPACT						24,780,652		942,563		25,723,215					
COUNTY	COUNTY-WIDE	212,656,281,938	207,267,576,620	5,388,705,318	5,6150	30,257,580	0,2850	1,535,781	5,9000	31,793,361	36,688				36,688
30	U.M.S.A.	68,290,932,081	66,705,990,996	1,584,941,085	2,4470	3,878,351	0	0	2,4470	3,878,351	12,241				12,241
	FIRE-RESCUE LIBRARY	128,619,632,561	125,486,651,386	3,132,981,175	2,6090	8,173,948	0,0420	131,585	2,6510	8,305,533	21,396				21,396
	TOTAL COUNTY IMPACT	192,707,807,408	188,036,483,743	4,671,323,665	0,4860	2,270,263	0	0	0,4860	2,270,263	31,203				31,203
	TOTAL COUNTY IMPACT					44,580,142		1,667,366		46,247,509					
OTHERS	EVERGLADES	213,825,364,287	208,436,698,981	5,388,665,306	0,1000	538,867	0	0	0,1000	538,867	36,688				36,688
	F.I.N.D.	213,825,364,287	208,436,698,981	5,388,665,306	0,0385	207,464	0	0	0,0385	207,464	36,688				36,688
	S.F.W.M.D.	213,825,364,287	208,436,698,981	5,388,665,306	0,5970	3,217,033	0	0	0,5970	3,217,033	36,688				36,688
	SCHOOL BOARD	213,825,364,287	208,436,698,981	5,388,665,306	0,7610	41,444,225	0,4140	2,230,907	8,1050	43,675,132	36,688				36,688
	CHILDREN'S TRUST	213,825,364,287	208,436,698,981	5,388,665,306	0,4223	2,275,633	0	0	0,4223	2,275,633	36,688				36,688

ASSUMPTIONS AND LIMITATIONS:
 1) Improved commercial properties are given an exemption of 25% of market (just) value up to a maximum of \$250,000.
 2) Tangible personal property accounts were reduced by \$25,000.
 3) Other exemptions were applied at their 2006 values.

Estimated Fiscal Impact Analysis - \$25,000 Exemption to Personal Property

MUNICIPALITIES	MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)			OPERATING BUDGET			DEBT BUDGET			TOTAL BUDGET			PERSONAL PROPERTY ACCOUNTS AFFECTED
			2006 TAXABLE VALUE	ADJUSTED FOR EXEMPTION TO PERSONAL PROPERTY	AMOUNT REDUCED DUE TO \$25,000 EXEMPTION TO PERSONAL PROPERTY	MILLAGE RATE	REVENUES	LOST	MILLAGE RATE	REVENUES	LOST	MILLAGE RATE	REVENUES	LOST	
	01	MIAMI	34,090,043,898	33,892,061,804	197,982,094	8.3745	1,658,001	122,947	0.6210	1,780,948	8.9955	1,780,948	25,211		
	02	MIAMI BEACH	22,739,947,828	22,683,087,746	56,860,082	7.3740	419,286	17,001	0.2990	436,287	7.6730	436,287	5,972		
	03	CORAL GABLES	11,943,449,633	11,889,489,315	53,960,318	6.1500	331,856	0	0	331,856	6.1500	331,856	4,988		
	04	HIALEAH	9,632,850,768	9,542,983,836	89,866,932	6.8000	611,095	0	0	611,095	6.8000	611,095	10,359		
	05	MIAMI SPRINGS	1,018,973,801	1,013,387,520	5,586,281	7.5000	41,897	2,208	0.3953	44,105	7.8953	44,105	639		
	06	NORTH MIAMI	2,789,812,593	2,770,321,982	19,490,611	8.3000	161,772	3,173	0.1628	164,945	8.4628	164,945	2,474		
	07	N. MIAMI BCH	2,376,201,814	2,355,925,520	20,276,294	7.5000	152,072	18,421	0.9065	170,493	8.4085	170,493	2,352		
	08	OPA LOCKA	772,006,060	757,625,674	14,380,386	9.8000	140,928	0	0	140,928	9.8000	140,928	1,632		
	09	SOUTH MIAMI	1,446,029,775	1,430,960,275	15,069,500	8.8810	96,406	0	0	96,406	8.8810	96,406	1,291		
	10	HOMESTEAD	2,917,884,592	2,902,459,684	15,424,908	6.2500	96,406	0	0	96,406	6.2500	96,406	1,693		
	11	MIAMI SHORES	834,853,179	830,810,765	4,042,414	8.2500	33,350	3,460	0.8559	36,810	9.1059	36,810	496		
	12	BAL HARBOR	2,187,329,639	2,183,833,034	3,496,605	2.9020	10,147	0	0	10,147	2.9020	10,147	214		
	13	BAY HARBOR ISLAND	783,981,890	780,315,774	3,666,116	4.7500	17,414	0	0	17,414	4.7500	17,414	437		
	14	SURESIDE	1,370,666,796	1,368,396,680	2,270,116	5.6000	12,713	0	0	12,713	5.6000	12,713	279		
	15	WEST MIAMI	367,892,917	365,039,749	2,853,168	8.4950	24,238	341	0	24,238	8.4950	24,238	341		
	16	FLORIDA CITY	584,486,426	578,702,989	5,783,437	8.9000	51,473	0	0	51,473	8.9000	51,473	476		
	17	BISCAYNE PARK	193,380,407	193,068,288	322,119	9.2000	2,963	0	0	2,963	9.2000	2,963	124		
	18	EL PORTAL	123,129,440	122,562,572	566,868	8.7000	4,932	0	0	4,932	8.7000	4,932	119		
	19	GOLDEN BEACH	620,709,625	620,452,348	257,277	8.5900	1,841	0	0	1,841	8.5900	1,841	22		
	20	PINECREST	3,499,456,020	3,490,432,236	9,033,784	2.4000	21,681	0	0	21,681	2.4000	21,681	805		
	21	INDIAN CREEK	330,544,901	330,409,725	135,176	8.2500	1,115	0	0	1,115	8.2500	1,115	16		
	22	MEDLEY	1,653,356,021	1,632,755,128	20,600,893	6.9000	142,146	0	0.4500	142,146	6.9000	142,146	1,512		
	23	NORTH BAY VILLAGE	726,025,509	723,614,590	2,410,919	5.9000	14,224	477	0.1980	14,702	6.0980	14,702	287		
	24	KEY BISCAYNE	5,630,046,023	5,622,218,957	7,827,066	3.4500	27,003	0	0	27,003	3.4500	27,003	667		
	25	SWEETWATER	412,892,607	409,369,539	3,523,068	3.9487	13,912	0	0	13,912	3.9487	13,912	716		
	26	VIRGINIA GARDENS	212,508,082	210,078,694	2,429,388	4.6000	11,175	0	0	11,175	4.6000	11,175	316		
	27	HIALEAH GARDENS	1,151,491,766	1,142,700,492	8,791,274	6.1200	53,803	0	0	53,803	6.1200	53,803	1,107		
	28	AVENTURA	8,160,923,804	8,138,973,320	21,950,484	2.2270	48,884	0	0	48,884	2.2270	48,884	1,648		
	29	SLANDIA	311,227	311,227	0	8.1934	0	0	0	0	8.1934	0	0		
	31	SUNNY ISLES	4,877,231,660	4,863,735,707	13,495,953	2.9500	39,813	0	0	39,813	2.9500	39,813	943		
	32	MIAMI LAKES	3,017,391,639	2,997,173,489	20,218,150	2.7403	55,404	0	0	55,404	2.7403	55,404	1,712		
	33	PALMETTO BAY	2,666,309,830	2,657,007,689	9,302,141	2.3736	22,080	0	0	22,080	2.3736	22,080	873		
	34	MIAMI GARDENS	3,908,957,173	3,892,666,118	26,291,055	5.1488	135,367	0	0	135,367	5.1488	135,367	2,113		
	35	DORAL	9,119,165,887	9,045,298,765	73,867,122	2.4470	180,753	0	0	180,753	2.4470	180,753	5,725		
	36	CUTLER BAY	2,265,704,036	2,256,870,439	8,833,597	2.4470	16,722	0	0	16,722	2.4470	16,722	607		
		TOTAL MUNICIPAL IMPACT			4,645,089		167,748			4,812,837		4,812,837			
COUNTY	30	COUNTY-WIDE	212,656,281,998	211,554,040,943	1,102,240,995	5.6150	6,189,083	314,139	0.2850	6,503,222	5.9000	6,503,222	113,317		
		U.M.S.A.	68,290,932,081	67,927,513,682	363,418,399	2.4470	889,285	0	0	889,285	2.4470	889,285	35,201		
		FIRE-RESCUE	128,619,632,561	127,923,888,058	695,744,503	2.6090	1,815,197	29,221	0.0420	1,844,419	2.6510	1,844,419	66,120		
		LIBRARY	192,707,807,408	191,748,675,501	989,131,907	0.4860	466,138	0	0	466,138	0.4860	466,138	96,706		
		TOTAL COUNTY IMPACT			9,359,704		343,360			9,703,063		9,703,063			
OTHERS		EVERGLADES	213,825,364,287	212,723,123,292	1,102,240,995	0.1000	110,224	0	0	110,224	0.1000	110,224	113,317		
		F.I.N.D.	213,825,364,287	212,723,123,292	1,102,240,995	0.0385	42,436	0	0	42,436	0.0385	42,436	113,317		
		S.F.W.M.D.	213,825,364,287	212,723,123,292	1,102,240,995	0.5970	658,038	0	0	658,038	0.5970	658,038	113,317		
		SCHOOL BOARD	213,825,364,287	212,723,123,292	1,102,240,995	7.6910	8,477,335	456,328	0.4140	8,933,663	8.1050	8,933,663	113,317		
		CHILDREN'S TRUST	213,825,364,287	212,723,123,292	1,102,240,995	0.4223	465,476	0	0	465,476	0.4223	465,476	113,317		

ASSUMPTIONS AND LIMITATIONS:
1) The exemption is applied to all tangible personal property accounts. This includes centrally assessed properties.
2) Affected accounts only represent those accounts currently paying taxes. Fully exempted accounts are not impacted.
3) 89,163 tangible personal property accounts with a taxable value at or under \$25,000 become fully exempt.

Estimated Fiscal Impact Analysis - Tiered Differential

MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)		OPERATING BUDGET		DEBT BUDGET		TOTAL BUDGET		PROPERTIES AFFECTED	
		2006 TAXABLE VALUE	ADJUSTED FOR INDICATED PROPOSAL	AMOUNT REDUCED DUE TO INDICATED PROPOSAL	MILLAGE RATE	REVENUES	LOSST	MILLAGE RATE	REVENUES		LOSST
01	MIAMI BEACH	34,090,043,898	30,260,871,496	3,829,172,402	8.3745	32,087,404	0.8210	2,377,916	8.9855	34,445,320	104,879
02	MIAMI BEACH	22,739,947,828	20,237,295,379	2,502,652,449	7.3740	18,454,559	0.2890	748,293	7.6730	19,202,852	52,494
03	CORAL GABLES	11,943,449,633	11,213,970,649	729,478,984	6.1500	4,486,296	0	0	6.1500	4,486,296	18,400
04	HIALEAH	9,632,650,768	9,408,507,162	1,224,343,606	6.9000	8,325,537	0	0	6.8000	8,325,537	55,768
05	MIAMI SPRINGS	1,018,973,801	948,141,058	70,832,743	7.5000	531,246	0.3953	28,000	7.8953	559,246	4,571
06	NORTH MIAMI	2,789,812,593	2,448,660,354	341,152,239	8.3000	2,831,564	0.1628	55,540	8.4628	2,887,103	15,244
07	N. MIAMI BCH	2,376,201,814	2,086,781,155	289,420,659	7.5000	2,170,655	0.9085	262,939	8.4085	2,433,594	13,321
08	OPA LOCKA	772,008,060	681,915,281	90,090,779	8.8000	882,890	0	0	9.8000	882,890	3,938
09	SOUTH MIAMI	1,446,029,775	1,223,975,365	122,054,410	5.8810	717,802	0	0	4.6840	717,802	3,892
10	HOMESTEAD	2,917,884,592	2,429,968,616	487,915,976	6.2500	3,049,475	0.8559	51,168	6.2500	3,049,475	16,683
11	MIAMI SHORES	834,853,179	775,071,073	59,782,106	8.2500	493,202	0	0	2.9020	567,223	2,539
12	BAL HARBOR	2,187,329,639	1,991,870,323	195,459,316	4.7500	485,029	0	0	4.7500	485,029	2,848
13	BAY HARBOR ISLAND	783,981,890	681,870,481	102,111,409	5.6000	1,106,597	0	0	5.6000	1,106,597	3,618
14	SURFSIDE	1,370,666,796	1,173,060,142	197,606,654	8.4950	272,212	0	0	8.4950	272,212	1,754
15	WEST MIAMI	367,892,917	335,849,121	32,043,796	8.9000	564,309	0	0	8.9000	564,309	2,933
16	FLORIDA CITY	584,486,428	521,080,925	63,405,501	9.2000	184,603	0	0	9.2000	184,603	1,106
17	BISCAYNE PARK	193,380,407	173,314,898	20,065,509	8.7000	110,280	0	0	8.7000	110,280	795
18	EL PORTAL	123,129,440	110,453,580	12,675,860	8.5900	190,713	0	0	8.5900	190,713	419
19	GOLDEN BEACH	620,709,625	598,507,909	22,201,716	2.4000	456,720	0.4500	1,470	2.4000	456,720	6,470
20	PINECREST	3,489,456,020	3,309,155,990	180,300,030	6.9000	337,740	0	0	6.9000	337,740	1,099
21	INDIAN CREEK	330,544,901	327,278,714	3,266,187	5.9000	577,731	0.1980	19,388	6.0980	597,119	2,832
22	MEDLEY	1,653,356,021	1,604,408,151	48,947,870	3.4500	2,068,870	0	0	3.4500	2,068,870	7,279
23	NORTH BAY VILLAGE	726,025,509	628,105,043	97,920,466	3.9487	287,683	0	0	3.9487	287,683	2,694
24	KEY BISCAYNE	5,630,046,023	5,030,373,452	599,672,571	4.6000	60,897	0	0	4.6000	60,897	692
25	SWEETWATER	412,892,607	345,102,370	67,790,237	6.1200	862,537	0	0	6.1200	862,537	6,319
26	VIRGINIA GARDENS	212,508,082	196,269,643	13,238,439	2.2270	2,334,029	0	0	2.2270	2,334,029	22,040
27	HIALEAH GARDENS	1,151,491,766	1,010,554,365	140,937,401	8.1934	637	0	0	8.1934	637	440
28	AVENTURA	8,160,923,804	7,112,864,289	1,048,059,515	2.9500	2,180,041	0	0	2.9500	2,180,041	15,262
29	ISLANDIA	311,227	233,421	77,806	2.7403	508,000	0	0	2.7403	508,000	9,868
30	SUNNY ISLES	4,877,231,660	4,136,234,848	738,996,812	2.3736	394,027	0	0	2.3736	394,027	8,694
31	MIAMI LAKES	3,017,391,639	2,832,010,923	185,380,716	5.1488	2,459,983	0	0	5.1488	2,459,983	29,915
32	PALMETTO BAY	2,666,309,830	2,500,305,846	166,003,984	2.4470	1,669,138	0	0	2.4470	1,669,138	17,501
33	MIAMI GARDENS	3,908,957,173	3,431,179,294	477,777,879	2.4470	759,319	0	0	2.4470	759,319	13,860
34	DORAL	9,119,165,887	8,437,049,756	682,116,131	5.6150	126,768,909	0.2850	6,434,397	5.9000	133,203,306	824,381
35	CUTLER BAY	2,265,704,036	1,955,397,381	310,306,655	2.4470	92,455,892	0.0420	575,040	2.4470	93,030,832	369,463
	TOTAL MUNICIPAL IMPACT							3,544,713		96,000,605	
COUNTY	COUNTY-WIDE	212,656,281,938	190,079,450,434	22,576,831,504	5.6150	126,768,909	0.2850	6,434,397	5.9000	133,203,306	824,381
	U.M.S.A.	68,290,932,081	60,876,698,749	7,414,233,332	2.4470	18,142,627	0	0	2.4470	18,142,627	369,463
	FIRE-RESCUE LIBRARY	128,619,632,561	114,928,198,875	13,691,433,686	2.6090	35,720,950	0.0420	575,040	2.6510	36,295,991	599,659
	TOTAL COUNTY IMPACT	192,707,807,408	172,540,851,993	20,166,955,515	0.4860	9,801,140	0	0	0.4860	9,801,140	727,131
OTHERS	EVERGLADES	213,825,364,287	191,240,404,281	22,584,960,006	0.1000	2,258,496	0	0	0.1000	2,258,496	824,381
	F.I.N.D.	213,825,364,287	191,240,404,281	22,584,960,006	0.0385	869,521	0	0	0.0385	869,521	824,381
	S.F.W.M.D.	213,825,364,287	191,240,404,281	22,584,960,006	0.5970	13,483,221	0	0	0.5970	13,483,221	824,381
	SCHOOL BOARD	213,825,364,287	191,240,404,281	22,584,960,006	7.6910	173,700,927	0.4140	9,350,173	8.1050	183,051,101	824,381
	CHILDREN'S TRUST	213,825,364,287	191,240,404,281	22,584,960,006	0.4223	9,537,629	0	0	0.4223	9,537,629	824,381

ASSUMPTIONS AND LIMITATIONS:

- Properties with Homestead Exemption are given a taxable value based on a tiered differential: 0-Median - 50%, Median - 2X Median - 25%, 2X Median - 3X Median - 10%, over 3X Median - 0%
- Residential properties without Homestead Exemption receive the following differential: 0-500k - 25%, 500k-1mill - 10%, over 1mill - 0%
- Commercial properties (improved only) receive the following differential: 0-250k - 25%, over 250k - 0%
- No Change vacant properties.
- Median Value for residential properties is 211,080.
- Differential values are 'stacked'.
- Exemptions are applied with their 2006 values.

Estimated Fiscal Impact Analysis - \$25,000 Exemption to Personal Property

MUNICIPALITIES	MUN	TAXING AUTHORITY	BUDGET ADJUSTMENT (2006 PRELIMINARY)			OPERATING BUDGET		DEBT BUDGET		TOTAL BUDGET		PERSONAL PROPERTY ACCOUNTS AFFECTED
			2006 TAXABLE VALUE	ADJUSTED FOR EXEMPTION TO PERSONAL PROPERTY	AMOUNT REDUCED DUE TO \$25,000 EXEMPTION TO PERSONAL PROPERTY	MILLAGE RATE	REVENUES	LOST	MILLAGE RATE	REVENUES	LOST	
	01	MIAMI	34,090,043,898	33,892,061,804	197,982,094	8.3745	1,658,001	0.6210	122,947	1,780,948	8.9955	25,211
	02	MIAMI BEACH	22,739,947,828	22,683,087,746	56,860,082	7.3740	419,286	0.2980	17,001	436,287	6.7500	5,972
	03	CORAL GABLES	11,943,449,633	11,889,489,315	53,960,318	6.1500	331,856	0	0	331,856	6.1500	4,988
	04	HALEAH	9,632,850,768	9,542,983,836	89,866,932	6.8000	611,095	0	0	611,095	6.8000	10,359
	05	MIAMI SPRINGS	1,018,973,801	1,013,387,520	5,586,281	7.5000	41,897	0.3953	2,208	44,105	7.8953	639
	06	NORTH MIAMI	2,789,812,593	2,770,321,982	19,490,611	8.0000	161,772	0.1628	3,173	164,945	8.4628	2,352
	07	N. MIAMI BCH	2,376,201,814	2,355,925,520	20,276,294	7.5000	152,072	0.9085	18,421	170,493	8.4085	1,632
	08	OPA LOCKA	772,006,060	757,625,674	14,380,386	9.8000	140,928	0	0	140,928	9.8000	1,632
	09	SOUTH MIAMI	1,446,029,775	1,430,960,275	15,069,500	5.8810	88,624	0	0	88,624	5.8810	1,291
	10	HOMESTEAD	2,917,884,592	2,902,459,684	15,424,908	6.2500	96,406	0	0	96,406	6.2500	1,683
	11	MIAMI SHORES	834,853,179	830,810,765	4,042,414	8.2500	33,350	0.8559	3,460	36,810	9.1059	496
	12	BAL HARBOR	2,187,329,639	2,183,833,034	3,496,605	2.9020	10,147	0	0	10,147	2.9020	214
	13	SWY HARBOR ISLAND	1,370,666,796	1,368,386,680	2,280,116	4.7500	17,414	0	0	17,414	4.7500	437
	14	SURFSIDE	367,892,917	365,039,749	2,853,168	5.6000	12,713	0	0	12,713	5.6000	279
	15	WEST MIAMI	584,486,426	578,702,989	5,783,437	8.9000	51,473	0	0	51,473	8.9000	476
	16	FLORIDA CITY	193,380,407	193,058,288	322,119	9.2000	2,963	0	0	2,963	9.2000	124
	17	BISCAYNE PARK	123,129,440	122,562,572	566,868	8.7000	4,932	0	0	4,932	8.7000	119
	18	GOLDEN BEACH	620,709,625	620,495,348	214,277	8.5900	1,841	0	0	1,841	8.5900	22
	19	INDIAN CREEK	3,499,456,020	3,490,422,236	9,033,784	2.4000	21,681	0.4500	61	21,681	2.4000	805
	20	PINECREST	330,544,901	330,409,725	135,176	8.2500	1,115	0	0	1,115	8.2500	16
	21	MEDLEY	1,653,356,021	1,632,755,128	20,600,893	6.9000	142,146	0.1980	477	142,146	6.9000	1,512
	22	NORTH BAY VILLAGE	726,025,509	723,614,590	2,410,919	5.9000	14,224	0	0	14,224	5.9000	247
	23	KEY BISCAYNE	5,630,046,023	5,622,218,957	7,827,066	3.4500	27,003	0	0	27,003	3.4500	667
	24	SWEETWATER	412,892,607	409,369,539	3,523,068	3.9487	13,912	0	0	13,912	3.9487	716
	25	VIRGINIA GARDENS	212,508,082	210,078,684	2,429,398	4.6000	11,175	0	0	11,175	4.6000	316
	26	HIALEAH GARDENS	1,151,491,766	1,142,700,492	8,791,274	6.1200	53,803	0	0	53,803	6.1200	1,107
	27	HIALEAH GARDENS	8,160,923,804	8,138,973,320	21,950,484	2.2270	48,884	0	0	48,884	2.2270	1,648
	28	AVENTURA	311,227	311,227	0	8.1934	0	0	0	0	8.1934	0
	29	ISLANDIA	4,877,231,660	4,863,735,707	13,495,953	2.9500	39,813	0	0	39,813	2.9500	943
	30	SUNNY ISLES	3,017,391,639	2,997,173,489	20,218,150	2.7403	55,404	0	0	55,404	2.7403	1,712
	31	MIAMI LAKES	2,666,309,830	2,657,007,689	9,302,141	2.3736	22,080	0	0	22,080	2.3736	873
	32	PALMETTO BAY	3,908,957,173	3,882,666,118	26,291,055	5.1488	135,367	0	0	135,367	5.1488	2,113
	33	MIAMI GARDENS	9,119,165,887	9,045,298,765	73,867,122	2.4470	180,753	0	0	180,753	2.4470	5,725
	34	DORAL	2,265,704,036	2,258,870,439	6,833,597	2.4470	16,722	0	0	16,722	2.4470	607
	35	CUTLER BAY										
	36	TOTAL MUNICIPAL IMPACT			4,645,089		167,748		4,812,837			
COUNTY	30	COUNTY-WIDE	212,656,281,938	211,554,040,943	1,102,240,995	5.6150	6,189,083	0.2850	314,139	6,503,222	5.9000	113,317
		U.M.S.A.	68,290,932,081	67,927,513,662	363,418,399	2.4470	889,285	0	0	889,285	2.4470	35,201
		FIRE-RESCUE	128,619,632,561	127,923,888,058	695,744,503	2.6090	1,815,197	0.0420	29,221	1,844,419	2.6510	66,120
		LIBRARY	192,707,807,408	191,748,675,501	959,131,907	0.4860	466,138	0	0	466,138	0.4860	96,706
		TOTAL COUNTY IMPACT			9,359,704		343,360		9,703,063			
OTHERS		EVERGLADES	213,825,364,287	212,723,123,292	1,102,240,995	0.1000	110,224	0	0	110,224	0.1000	113,317
		F.I.N.D.	213,825,364,287	212,723,123,292	1,102,240,995	0.0385	42,436	0	0	42,436	0.0385	42,436
		S.F.W.M.D.	213,825,364,287	212,723,123,292	1,102,240,995	0.5970	658,038	0	0	658,038	0.5970	113,317
		SCHOOL BOARD	213,825,364,287	212,723,123,292	1,102,240,995	7.6910	8,477,335	0.4140	456,328	8,933,663	8.1050	113,317
		CHILDREN'S TRUST	213,825,364,287	212,723,123,292	1,102,240,995	0.4223	465,476	0	0	465,476	0.4223	113,317

ASSUMPTIONS AND LIMITATIONS:
 1) The exemption is applied to all tangible personal property accounts. This includes centrally assessed properties.
 2) Affected accounts only represent those accounts currently paying taxes. Fully exempted accounts are not impacted.
 3) 89,163 tangible personal property accounts with a taxable value at or under \$25,000 become fully exempt.

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Non-Homestead Property Assessed at \$450,000

	Residential			Commercial		
	Rubio Reduction	H.D. Reduction	Alternate Reduction	Rubio Reduction	H.D. Reduction	Alternate Reduction
UMSA	(\$2,189)	(\$1,027)	(\$2,189)	(\$2,189)	(\$2,189)	(\$1,216)
Miami	(\$6,125)	(\$1,175)	(\$3,898)	(\$6,125)	(\$5,569)	(\$1,392)
Opa Locka	(\$2,925)	(\$1,372)	(\$2,925)	(\$2,925)	(\$2,925)	(\$1,625)
Hialeah	(\$2,305)	(\$1,081)	(\$2,305)	(\$2,305)	(\$2,305)	(\$1,281)
North Miami Beach	(\$2,719)	(\$1,275)	(\$2,719)	(\$2,719)	(\$2,719)	(\$1,510)

**Homestead First-Time/New Property Owner Purchasing
\$300,000 Home**

	Rubio Reduction	H.D. Reduction	Alternate Reduction
UMSA	(\$4,184)	(\$2,054)	(\$2,000)
Miami	(\$4,789)	(\$2,351)	(\$2,289)
Opa Locka	(\$5,590)	(\$2,744)	(\$2,672)
Hialeah	(\$4,405)	(\$2,162)	(\$2,106)
North Miami Beach	(\$5,196)	(\$2,550)	(\$2,484)

Home Owner Sells \$450,000 Home Assessed at \$225,000, Then Buys \$350,000 Residence					
	Current Code Increase (Reduction)	Rubio Increase (Reduction)	H.D. Increase (Reduction)	Alternate Increase (Reduction)	
UMSA	\$2,433	(\$389)	\$379	\$189	
Miami	\$2,784	(\$445)	\$433	\$217	
Opa Locka	\$3,250	(\$520)	\$506	\$253	
Hialeah	\$2,561	(\$410)	\$399	\$199	
North Miami Beach	\$3,021	(\$483)	\$470	\$235	

W /

Actual Property Tax Roll Growth

	Countywide	%
FY 1999-00	\$92,200	0
FY 2000-01	\$97,042	5.25%
FY 2001-02	\$105,398	8.61%
FY 2002-03	\$115,792	9.86%
FY 2003-04	\$130,106	12.36%
FY 2004-05	\$147,593	13.44%
FY 2005-06	\$175,222	18.72%
FY 2006-07	\$212,656	21.36%
Total	\$120,456	12.68%

Operating Budget Growth

Total	%
\$2,876	
\$3,022	5.08%
\$3,273	8.31%
\$3,394	3.70%
\$3,767	10.99%
\$3,963	5.20%
\$4,129	4.19%
\$4,732	14.60%
\$1,856	7.37%

Ad-Valorem Revenue Growth

	CW	%	UMSA	%	Fire	%	Library	%
FY 1999-00	\$509		\$98		\$153		\$25	
FY 2000-01	\$530	4.13%	\$103	5.10%	\$172	12.42%	\$31	24.00%
FY 2001-02	\$572	7.92%	\$106	2.91%	\$180	4.65%	\$44	41.94%
FY 2002-03	\$648	13.29%	\$115	8.49%	\$182	1.11%	\$48	9.09%
FY 2003-04	\$738	13.89%	\$124	7.83%	\$196	7.69%	\$54	12.50%
FY 2004-05	\$832	12.74%	\$117	-5.65%	\$223	13.78%	\$61	12.96%
FY 2005-06	\$971	16.71%	\$137	17.09%	\$264	18.39%	\$73	19.67%
FY 2006-07	\$1,134	16.79%	\$159	16.06%	\$319	20.83%	\$89	21.92%
Total	\$625	12.12%	\$61	7.16%	\$166	11.07%	\$64	19.89%

Non Ad-Valorem Revenue Growth

	CW	%	UMSA	%	Fire	%	Library	%
FY 1999-00	\$316		\$279		\$33		\$9	
FY 2000-01	\$314	-0.63%	\$290	3.94%	\$24	-27.27%	\$8	-11.11%
FY 2001-02	\$312	-0.64%	\$317	9.31%	\$32	33.33%	\$5	-37.50%
FY 2002-03	\$266	-14.74%	\$322	1.58%	\$42	31.25%	\$11	120.00%
FY 2003-04	\$276	3.76%	\$315	-2.17%	\$44	4.76%	\$25	127.27%
FY 2004-05	\$217	-21.38%	\$273	-13.33%	\$42	-4.55%	\$23	-8.00%
FY 2005-06	\$239	10.14%	\$289	5.86%	\$55	30.95%	\$11	-52.17%
FY 2006-07	\$248	3.77%	\$321	11.07%	\$62	12.73%	\$20	81.82%
Total	-\$68	-3.40%	\$42	2.02%	\$29	9.43%	\$11	12.08%

Assuming 6% Growth in Ad-Valorem Revenue

	CW	%	UMSA	%	Fire	%	Library	%
FY 1999-00	509		\$98		\$153		\$25	
FY 2000-01	\$540	6.00%	\$104	6.00%	\$162	6.00%	\$27	6.00%
FY 2001-02	\$572	6.00%	\$110	6.00%	\$172	6.00%	\$28	6.00%
FY 2002-03	\$606	6.00%	\$117	6.00%	\$182	6.00%	\$30	6.00%
FY 2003-04	\$643	6.00%	\$124	6.00%	\$193	6.00%	\$32	6.00%
FY 2004-05	\$681	6.00%	\$131	6.00%	\$205	6.00%	\$33	6.00%
FY 2005-06	\$722	6.00%	\$139	6.00%	\$217	6.00%	\$35	6.00%
FY 2006-07	\$765	6.00%	\$147	6.00%	\$230	6.00%	\$38	6.00%
Growth	\$256	6.00%	\$49	6.00%	\$77	6.00%	\$13	6.00%

Difference

\$369

\$12

\$89

\$51

Enhancements implemented from FY 1999-00 through FY 2006-07

- Opened 11 new fire stations, 6 ALS Units, relocation/rebuilding of 4 stations, adding 16 new suppression units, and 9 new rescues; call volume for fire-rescue calls volume during this time period (FY1999-00 to FY2006-07) has increased by 19% from 174,579 to 214,551
- Increased funding to the Miami-Dade Police Department for increases in the school crossing guard program, additional Basic Law Enforcement classes, illegal dumping activities, sexual predator unit, 911 complaint officers, Enhanced Enforcement Initiatives; increase in the number of police officers from 2,996 in 2000 to 3,106 in 2007; approximately from 1.4 officers per 1,000 people in 2000 to 1.3 per 1,000 people in 2007
- Purchased and implemented the Computer Aided Dispatch estimated cost of \$17.3 million for MDPD and Fire Rescue
- Increased funding to the Corrections and Rehabilitation Department due to increase security demands and inmate population
- Opened 13 libraries throughout the County
- Maintained a total 11,961 acres of Park land in FY 1999-00 and currently maintain 12,636 acres; this acreage is net of all property turned over to Miami Lakes, Doral, Palmetto Bay and Miami Gardens
- Reduced the ratio of code enforcement officer to residents from one to 17,974 residents in FY 1999-00 to one to 16,065 residents in FY 2006-07
- Increased funding to Community-based Organizations from \$23.190 million to \$71.166 million (this includes Cultural Grants, Alliance for Human Services, Promotional Funding, Environmental Grants, Tourist Development Tax etc.)
- Increase the number of bus routes from 77 to 103
- Increase in the number of street lights maintained from 19,117 in FY 1999-00 to 21,131 in FY 2006-07
- Increase in the number of street signs replaced/maintained from 3,330 in FY 1999-00 to 3,866 in FY 2006-07
- Increased funding to programs such as:
 - Learn- to-Swim, after school recreational and tutoring programs
 - At-Risk Youth diversion programs
 - Head Start /CAA facilities and programs
 - Elderly Meals, elderly transportation, and adult-day care
 - Small Business Stability Loans, Mom and Pop program, youth summer employment and trade initiative programs, public service programs.
 - Tree Canopy Restoration due to effects of hurricanes
 - Tenant-based rental subsidy programs
 - Hurricane Shutter match program
- Created the Neighborhood Enhancement Action Teams (NEAT Teams) – the teams have inspected approximately 28,369 miles of roadway and collected approximately 8,565 cubic yards of trash, which includes, palm fronds, car parts, tires, large debris, mattresses, etc; found and forward approximately 5,466 issues to the appropriate department or authority and has resolved to date 24,055 issues; in addition to cleaning drain tops, repairing guard rails, sidewalks, structurally damaged drains, potholes, and replacing downed/damage street signs

- Created the Government Information Center (311 Answer Center) during FY 2004-05, the 311 Answer Center has received and/or processed 1,231,000 calls in FY 2004-05, 1,611,000 calls in FY 2005-06, and is estimating 2,200,000 calls during FY 2006-07
- Experience large growth in the Elections Department as a direct result of operating and capital improvements, such as the purchase electronic voting technology from \$7.2 million in FY 1999-00 to \$17.9 million in FY 2006-07
- Provided and continue providing funding support to the Public Health Trust, beyond the maintenance of effort, approximately \$61.6 million from FY 2002-03 to present
- Funded federal grant shortfalls totaling \$153,099 million in the areas of Aviation, Economic Development, DERM, and Housing
- Funded state mandates as a result of Article V – DJJ approximately \$10 million a year from FY 2003-04 to present in addition to \$271.880 million in the areas Human Services, Medicaid, Seaport, and Solid Waste Management programs
- Improve the County's financial stability by eliminating reliance on one-time revenue such as the elimination of the equity return transfer made by the Water and Sewer Department (approximately \$42.0 million) and the transfer from the Insurance Trust funds (\$45 million over two years)
- Reduced millage rates over the last nine years resulting in over a one mill reduction (FY 1998-99 to present)
- Created the Emergency Contingency Reserve which will have an estimated \$61.144 million balance by the end of FY 2006-07
- Created the Fire Rescue Emergency Contingency Reserve and other service and capital improvement reserves which will have an estimated \$11.2 million by the end of FY 2006-07
- Created the Unincorporated Emergency Contingency Reserve which will have an estimated \$2.048 million by the end of FY 2006-07

5/17/2007

Miami-Dade County
FY 2001 - 07 Position Growth Analysis

Department	FY 2000-01	FY 2006-07	FY 2006-07 Position Variance	Percentage Growth Position Variance	Justification
ADA Coordination	4	10	6	150%	Increase due to the conversion of long-term temporary positions to permanent County positions
Agenda Coordination	-	10	10	N/A	This function was separated from County Manager's Office and became a stand alone department in FY 2001-02
Animal Services	-	120	120	N/A	This function was separated from Miami-Dade Police Department and became a stand alone department in FY 2005-06
Audit and Management Services	59	56	(3)	-5%	
Aviation	1,811	1,593	(218)	-12%	Position reduction is attributable to a five-year plan for reducing positions by 10 percent starting in FY 2005-06
Board of County Commissioners	119	186	67	56%	Position growth is a result of the creation of the Office of Commission Auditor during FY 2003-04 and the transferring of the Office of Intergovernmental Affairs, Employee Recognition, and Protocol functions from the Mayor and Communications Departments during FY 2005-06
Building Code Compliance	60	79	19	32%	The positions added are a result of the increased service level offered to the construction trades
Building Department	342	356	14	4%	The positions added are a result of the increased service level offered to the construction industry
Business Initiative	3	-	-	N/A	This office was merged with the County Manager's Office in FY 2002-03
Chief Information Officer	10	-	-	N/A	The office was merged with Enterprise Technology Services Department FY 2006-07
Citizens Independent Transportation Trust	-	10	10	N/A	The Trust was created in FY 2002-03
Commission on Ethics and Public Trust	-	17	17	N/A	The Commission on Ethics (COE) and the Office of Inspector General (OIG) were one department in FY 2000-01; in FY 2005-06, the COE split from the OIG; the increase of four positions is the result of a Marketing Outreach position and three Ethics investigator positions over the years; actual FY 2006-07 position count should be 16 due to a scrivener's error
Communications	52	59	7	13%	The department increased as a result of department re-organization, special events, and web services
Community and Economic Development	88	65	(23)	-26%	The FY 2006-07 position count is net of the reduction of Historic Preservation, which became an office under Cultural Programs in FY 2001-02; also, position reduction is a result of a decrease in CDBG entitlement and the elimination of long-term vacant positions

**Miami-Dade County
FY 2001 - 07 Position Growth Analysis**

5/17/2007

Department	FY 2000-01	FY 2006-07	FY 2006-07 Position Variance	Percentage Growth Position Variance	Justification
Community Action Agency	689	681	(8)	-1%	The decrease is related to fluctuations in grant revenues received primarily funded by the State and Federal Government
Community Relations	14	16	2	14%	Position increase to provide enhanced support to their various boards including the Hispanic Advisory Board, the Black Advisory Board, the Commission for Women, the Asian Advisory Board, and the Community Relations Board
Consumer Services	111	126	15	14%	Position increase due to the addition of outreach programs and increased consumer enforcement officers
Corrections and Rehabilitation	2,650	2,695	45	2%	The department required additional security staff for facilities and operations
County Attorney's Office	135	147	12	9%	Position increase due to the growing need for legal services throughout the County, to provide additional support for work on eminent domain cases related to the People's Transportation Plan, and to assist the Property Appraiser in Value Adjusted Board challenges
County Manager's Office	37	42	5	14%	The FY 2006-07 position count is net of merging departments including Business Initiatives and Water Management, and the reduction of the Office of Agenda Coordination
Countywide Healthcare Planning	-	8	8	N/A	The office was created in FY 2002-03
Cultural Programs	60	62	-	N/A	Cultural Programs includes Art in Public Places, Performing Art Center Trust, Performing Arts Center Management Office, and Vizcaya Museum and Gardens; the FY 2006-07 positions includes a net increase as a result of the development of the Office of Historic Preservation becoming a stand alone department from the Office of Community and Economic Development in FY 2001-02 and a decrease in positions relating to the Performing Arts Center construction and management
Business Development	69	101	32	46%	Positions were added as a result of increasing County contracts due to the overall County growth and direction given by the Board of County Commissioners to implement business goals and provide oversight of small businesses working on County contracts

Miami-Dade County
FY 2001 - 07 Position Growth Analysis

Department	FY 2000-01	FY 2006-07	FY 2006-07 Position Variance	Percentage Growth Position Variance	Justification
Cultural Affairs	14	25	11	79%	Positions added due to additional programming, including Culture Shock Program, Golden Ticket, Creative Capital, ADA Workshop series for art accessibility, Arts for Learning Pre-K initiative, and additional grant programs for cultural organizations and individual artists
Environmental Resource Management	476	519	43	9%	Positions added mainly for FEMA-related projects, and projects relating to the Quality Neighborhoods Improvement Program (QNIP)
Human Services	1,080	1,034	(46)	-4%	The decrease is related to fluctuations in grant revenues received primarily funded by the State and Federal Government
Department of Planning and Zoning	169	183	14	8%	Positions added mainly to provide enhanced planning and engineering services to municipal customers
Department of Procurement Management	99	113	14	14%	Positions were added as a result of increasing procurement contracts due to County's growth
Elections	68	120	52	76%	Position increase as a result of administrative oversight to better manage administrative functions, coordinate training efforts, implementation of touch screen voting machines in FY 2001-02, and conduct error free and accessible elections
Employee Relations	141	159	18	13%	Position increase in order to expedite payroll processing, reduce recruitment delays, expedite labor appeals and grievances, establishment of an ADA internship program in FY 2004-05, and in-station positions to support Transit payroll which were not accounted for on any other County table of organization
Empowerment Trust	9	16	7	78%	Position increase as a result of additional staff support for the program
Enterprise Technology Services	541	636	95	18%	Position increase as a result of continued support of service level agreements with customer departments, consolidation of information technology related functions into the department, increased support for radio infrastructure, telecommunications, personnel computer and local area network maintenance, support Chief Information Officer initiatives, and additional Metronet services
<i>Ethics Commission & Inspector General</i>	43	-	-	N/A	The departments were separated in FY 2005-06
Fair Employment Practices	6	8	2	33%	Establishment of a training curriculum in equal employment opportunity policies and adding administrative support for Director

Miami-Dade County
 FY 2001 - 07 Position Growth Analysis

5/17/2007

Department	FY 2000-01	FY 2006-07	FY 2006-07 Position Variance	Percentage Growth Position Variance	Justification
Finance	328	353	25	8%	Position increase as a result of additional support for Credit and Collections to increase collections of outstanding accounts receivables to the County and Public Health Trust, additional support to services provided by the Tax Collector's Office, and assistance with hurricane-related expense reimbursements
General Service Administration	726	858	132	18%	Positions added mainly to Facilities, Utilities, and Management division for building maintenance, Risk Management division for increased workload related to worker's compensation and tort liability, Fleet Management division to expand hours of operation and minimize outside contracted work, Design and Construction Services division for additional workload; additional positions changes as a result of additional administrative staff to support operations and the conversion of long-term temporary positions to permanent County positions
Government Information Center	-	172	172	N/A	The department was created in FY 2005-06; includes 311 Answer Center and Online services
Housing Finance Authority	-	9	9	N/A	The department was separated from the Finance Department in FY 2003-04
Independent Review Panel	5	5	-	N/A	
International Trade Consortium	-	11	11	N/A	The department was created in FY 2002-03
Inspector General	-	38	38	N/A	The Office of Inspector General (OIG) and the Commission on Ethics (COE) were one department in FY 2000-01; in FY 2005-06, the OIG split from the COE; the increase of seven positions is a result of adding investigator positions to meet the County's growing demand on departmental and project oversight
Judicial Administration	495	268	(227)	-46%	Position reduction due to the implementation of Article V which transferred a majority of judicial and clerical County services to the State
Juvenile Services	-	120	120	N/A	The department was separated from Miami-Dade Police Department in FY 2002-03
Legal Aid	48	43	(5)	-10%	Position decrease as a result of the Self Help becoming a stand alone department within the Administrative Office of the Courts

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**Miami-Dade County
FY 2001 - 07 Position Growth Analysis**

5/17/2007

Department	FY 2000-01	FY 2006-07	FY 2006-07 Position Variance	Percentage Growth Position Variance	Justification
Medical Examiner	62	70	8	13%	Position increase due to additional five positions in FY 2001-02 to decrease backlog of evidence and to expand the morgue's operational hours; in FY 2004-05, the department added three positions to support revenue contract and converted positions from part-time to full-time; additional positions were added in FY 2005-06 to support the expansion of operational hours to increase the availability of the facility to funeral homes and families to receive the deceased
Metropolitan Planning Organization	18	17	(1)	-6%	Position reduction as a result of eliminating one transportation specialist position
Metro-Miami Action Plan	22	32	10	45%	Position increase due to the expansion of the Teen Court Program in FY 2001-02
Fire Rescue	1,728	2,541	813	47%	Positions added mainly to operate new fire stations, including Westchester, West Kendall, Redlands, Hialeah Gardens, Miami International Airport North, Highland Oaks, and East Kendall, and enhanced services for Redlands, Tamiami, Palm Springs North, Honey Hill, Doral, Arcola, and Aventura
Homeless Trust	11	14	3	27%	Position increase as a result the coordination of the grant process, increased communications with the Department of Housing and Urban Development and State of Florida, accounts payable, grant tracking, and increased caseload for the review and processing of provider contracts and reimbursement requests
Housing Agency	773	698	(75)	-10%	Position reduction due to an overall reduction in Federal funding as a result of re-calculations on the Homeownership Assistance Program and Section 8 eligibility
Law Library	19	7	(12)	-63%	Position reduction due to the implementation of Article V which changed the funding structure resulting in position reduction
Library	480	571	91	19%	Positions were added as a result of library expansion of 12 new facilities, including County Walk, Doral, Hialeah Gardens, Naranja, Tamiami, Lakes of the Meadows, Concord, Palm Springs North, Sunny Isles, California Club, Golden Glades and International Mall, and new programming

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**Miami-Dade County
FY 2001 - 07 Position Growth Analysis**

5/17/2007

Department	FY 2000-01	FY 2006-07	FY 2006-07 Position Variance	Percentage Growth Position Variance	Justification
Police Department	4,694	4,541	(153)	-3%	Position is a net reduction as a result of the separation of Juvenile Services Department in FY 2002-03, and the separation of Animal Services in FY 2005-06
Transit	2,763	3,876	1,113	40%	Position increases as a result of the implementation of the People's Transportation Plan in FY 2002-03 for new and expanded bus routes
Non-Departmental	7	2	(5)	-71%	Non-departmental includes the Dade delegation and Sister Cities program
Capital Improvements	9	38	29	322%	The department was separated from the County Manager's Office in FY 2003-04; Architectural & Engineering (A/E) procurement section was merged from the Procurement Department in FY 2002-03; also, the department acquired the addition of the Building Better Communities Bond Program in FY 2004-05
Strategic Business Management	47	77	30	64%	As part of the reorganization that took place during FY 2003-04, the department merged with the Office of Performance Improvement and created the Revenue Maximization division; in addition during FY 2006-07 the department also acquired the Community Redevelopment and Economic Analysis function
Office of the Clerk	1,305	229	(1,076)	-82%	Position reduction due to the implementation of Article V which transferred a majority of judicial and clerical County services to the State
Office of the Mayor	44	40	(4)	-9%	Position reduction as a result of the transfer of the Office of Intergovernmental Affairs during FY 2005-06
Performance Improvement	16	-	-	N/A	The department was merged with Office of Strategic Business Management during FY 2003-04
Park and Recreation	1,113	1,272	159	14%	Position increase as a result of new and expanded park facilities including the implementation of Quality Neighborhoods Improvement Program (QNIP) and Safe Neighborhood Parks, enhanced services at the Country Club of Miami, Mattnas, Metrozoo, and Deering Estate; and for the conversion of part-time positions to full-time
Property Appraisal	245	283	38	16%	Positions added primarily to support increased Value Adjustment Board (VAB) appeals, homestead exemption investigations, and public services

Miami-Dade County
FY 2001 - 07 Position Growth Analysis

5/17/2007

Department	FY 2000-01	FY 2006-07	FY 2006-07 Position Variance	Percentage Growth Position Variance	Justification
Public Works	661	933	272	41%	Position increase as a result of the implementation of the People's Transportation Plan in FY 2002-03, additional survey crews and traffic engineers, drainage and canal cleaning, sidewalk and roadway improvements, and toll collections activities at causeways
Safe Neighborhood Parks	4	4	-	N/A	
Seaport	272	387	115	42%	Position increase as a result of increased security, and to meet operational, maintenance, cargo, cruise, housekeeping, crane, and the opening and operation of terminals D and E during FY 2006-07
Solid Waste Management	1,072	992	(80)	-7%	Position decrease due primarily to the automation of the garbage collections during FY 2006-07
Task Force on Urban Revitalization	5	5	-	N/A	
Team Metro	271	247	(24)	-9%	Budget book in FY 2001-02 reflected personnel in the amount 102; however the amount remained at 271 because the proposed transfer of Code Enforcement to Miami-Dade Police Department was canceled; position decrease as a result of office closing and departmental efficiencies in code enforcement and outreach activities
Water and Sewer	2,525	2,702	177	7%	Positions added mainly to support the Customer Service Unit and for the implementation of the Multi-Year Water and Sewer Capital Improvement Master Plans
Total	28,727	30,707	2,050	7%	

* Italicized departments are departments that are no longer in existence but were in FY 2000-01

FY 2006-07 Selected Service Information

2,422,075	Miami-Dade County population
2,420	Miami-Dade County square miles
225	Total number of parks
38,000,000	Total number of bus miles
59	Total number of fire stations
42	Total number of libraries
7	Total number of correctional facilities
7,000	Avg daily population at correctional facilities
2,648	Total number of intersections with traffic lights
\$2,000,000	Annual bill for electricity to traffic lights
33	Total number of facilities managed by GSA (not including courthouses)
7	Total number of court facilities
65	Total number of facilities managed by DHS
5,017,000	Total number of lane miles under the responsibility of Public Works
633	Total number of cultural grants
\$17,500,000	Total value of cultural grants
504	Total number of CBO contracts
\$53,000,000	Total value of CBO contracts (\$ and a guess as to unduplicated number of organizations)
3,203	Total number of sworn police officers
70	Total number of code enforcement officers
1/20,078	Ratio of code enforcement officers to UMSA population
7,000	Total number of adoptions at Animal Services annually
22,000	Total number of euthanizations at Animal Services annually
2,300	Total number of autopsies
2,400,000	Total number of calls to 311
\$4,908,000	Total funding for elderly meals
103,765	Total children served through programming (parks afterschool, summer camp, learn to swim, library tutoring, DHS programs, Head Start)
1,200,000	Total number of registered voters

Potential Reductions

Social Services

- General fund reductions to the Department of Human Services (DHS) would have an adverse impact in the primary functions of the Department. Initial reductions will be realized by cutting and the administrative and clerical support functions to the Domestic Violence Oversight Board, Equal Opportunity Board and Youth Crime Task Force Board in half. These administrative reductions would mostly hold all direct client services harmless, but would create delays in the processing of purchases, payments, and grant reimbursements, reduce the ability to monitor contracts, and eliminate of the public affairs support for the department and MIS direct support to the Department.
- If the most drastic scenarios are implemented, additional general fund reductions to DHS would result in the severe reduction or elimination of most County supported social and human services currently provided to the community. Examples of these reductions include, but are not limited to: the elimination of CBO contract management, elimination of CBO funding for youth crime prevention programs, the closing of six adult daycare facilities affecting approximately 240 seniors; the reduction of Disability Services and Independent Living (DSAIL) funding impacting approximately 100 clients; the Home Care Program will be limited, as a result 290 elderly clients will not receive the services; Jack Orr, Caine Towers and Haitian American senior centers will be closed, impacting approximately 110 seniors; transportation services for 1,285 seniors will be discontinued, as well as the veterans services provided by the County affecting 2,750 clients. In addition, all boarding homes and relocation payments for emergency housing assistance will be eliminated, impacting an average daily population of 90 clients; two emergency housing centers will be closed impacting approximately 80 clients; the elimination of at-risk youth employment, training and parenting skills programs impacting 734 clients is also included; all neighborhood services programs and centers will be closed impacting 163,000 clients; treatment alternatives to street crimes, and in-jail residential treatment (only drug treatment provided at jail facilities) impacting an average of 1,630 clients will be discontinued.

Park and Recreation

- Reductions at the levels proposed call for the elimination of all park programming activities, which would have vast and severe impacts to our community. Many parents need and depend on the after-school, sports development, learn-to-swim, leisure access, and summer camp programs, which serve approximately 26,000 participants. These programs provide parents, irrespective of work schedules, with choices that allow their children to be cared for by competent and knowledgeable staff and allow their children to learn, play, and make new friends in a safe environment. In some cases, the elimination of these programs would cause kids to be home alone which increases the risk of delinquency and may negatively impact the welfare of the minor. In addition, these programs provide children with homework assistance, recreational activities (indoor and outdoor games), sport activities, clean and

safe facilities, and exciting field trips in a safe environment at an affordable price.

- As part of its programming schedule, the Park and Recreation Department offers a selection of programs related to sports and fitness activities including hobby and crafts targeted for seniors which currently have over 300 participants. These programs allow seniors to feel that they are a part of their community; it keeps them active and energetic, and allows them to meet new people in a safe environment. These programs will also be discontinued.
- It is extremely important that our parks are kept clean and safe for the public. The lack of grounds maintenance to our parks, zoological areas, and recreational facilities would impact the appearance and atmosphere of our community. This would have a negative direct affect on every citizen's neighborhood. A reduction to grounds maintenance would only allow for the most urgent needs and safety matters to be addressed, leaving other issues to go unattended. This will keep our citizens from using our parks. These reductions will lead to vandalism, increase crime in neighborhoods, and increase the restoration and reconstruction costs of County's facilities in the future.
- In the most severe tax reform scenario, the complete elimination of all park maintenance and the closing of all pools would be required, severely impacting the safety and appearance of our neighborhood parks and pools. Security to our facilities will be eliminated, leaving them unattended and consequently attracting more criminal activities and vandalism. In addition, the lack of maintenance to unattended hazardous conditions may result in injuries that may lead to possible liability issues.

Animal Services

- Current tax reform scenarios require the elimination of the Mobile Animal Clinic (MAC) and the closing of the South Dade Clinic. Both of these sites provide free spay and neuter services, low-cost rabies vaccinations, and license renewals to Miami-Dade County residents. In addition to decreasing accessibility to these services, the service reduction translates into nearly 5,000 fewer sterilization surgeries, 10,000 fewer rabies vaccinations, and 7,300 dog licenses. More importantly, the Free Spay-Neuter Program will no longer be available to the public, and citizens must pursue this option through their private veterinarian. Other ancillary and important services provided by the Department that will be significantly impacted include community outreach and education efforts, the response time to address both stray and dead animal pick-up, and the investigation of egregious code violations to include animal cruelty. Animal services reductions will increase the backlog for animal surgeries, vaccines, and licensing, thereby increase the pet population, code violations, and human health issues caused by the increase in the unwanted pet population.

Medical Examiner

- The reduction of forensic investigators, forensic technicians, lab technicians and administrative positions at the Medical Examiner Office (ME) would result in the elimination of the extended service hours (5:00 p.m. to 8:00 p.m.), thereby reducing the hours available for funeral homes and families to pick up the deceased. Cases would not be processed in a timely manner resulting in a longer release time of bodies to funeral homes and consequently delays of funeral services and a gradual build up of bodies in the refrigerated medical examiner storage. Eventually a large backlog of cases will jeopardize the ability of the ME to meet legal requirements to process cases in a timely manner as defined in Florida Statutes. Furthermore, these reductions would prevent the Department to respond to any mass-fatality disaster.

Juvenile Services

- At the Juvenile Services Department, the elimination of a divisional director, and Juvenile Service Specialists, and support positions for the Guardian Ad Litem will eliminate the Juvenile Alternative Sanctions System (JASS), Post Arrest Diversion (PAD), and the new Civil Citation Programs. These reductions will impact an average of 2,054 youths per year who would be arrested and have criminal records with incomplete or limited service assistance. This will overwhelm the already over-crowded juvenile courts, strain the juvenile justice system and significantly increase the cost of processing each juvenile arrest. Juveniles who are required to go to court will be placed directly under the care of the Florida Department of Juvenile Justice, which is funded by the County. These service adjustments will result in the reduction in intake and screening service hours for arrested juveniles from 24 hours per day to 16 hours per day. Police officers will be responsible for the juveniles that are arrested when the facility is closed costing the MDPD additional overtime expense.

Police

- The Miami-Dade Police Department adjustments include significant reductions of overtime: civilian overtime by approximately 30%, and Enhanced Enforcement Initiatives (EEIs) overtime by 50%, severely impacting enhanced enforcement efforts that have been implemented to respond to special needs in the community. Other sworn personnel overtime would be reduced by 50% only partially mitigated by funding all vacancies resulting from contractual terminations with the cities of Miami Gardens and Doral. A reduction of vacant civilian positions, excluding Public Service Aides, Dispatchers, and Complaint Officers, will create additional administrative hardships but will not create significant impacts to direct services. Various operating costs, including outside contractual services, investigative expenses, vehicle leases, equipment and supplies, clothing and uniforms, and data processing and telephone services will also be reduced. In addition, budgeted operating capital will decrease, thereby limiting the purchases of new or replacement equipment, including computer equipment, safety equipment, office furniture, and the replacement of the helicopters.

- Under the most drastic scenarios, police functions are severely impacted by the elimination of Psychological Services Unit, School Crossing Guard Program, Community Affairs Bureau, Aviation Unit, Video Services Section, Wellness Program Supervisors, and funding to community-based organizations. All fleet replacement will be postponed for one year, and all EEI overtime and operating capital will be eliminated. The elimination of EEI funding will significantly impact special investigative details which have been instrumental in curtailing crime in the community and would certainly reduce the results previously gained through the implementation of such targeted activities including felony arrests (1,327 incidents), drug seizures (10,355 grams of substance), warrants (850 initiatives), DUI enforcement arrests (245 cases), and probation sweeps that average 3,500 per year.

Fire Rescue

- Tax reductions at the level of the Governor's original proposal will require the elimination of 17 units countywide; nine suppression units, seven rescue units, and one Technical Rescue Unit. Collectively, these units provide 12% of responses, or over 30,000 of the nearly 260,000 responses provided during FY 2005-06.
- Those 30,000 annual responses would have to be handled by the 95 units remaining in service. Units neighboring the eliminated units would have to respond to these incidents, adversely impacting response time throughout the district. Response times will increase between three and eight minutes depending on the nature and location of the incident. Approximately 50% of the responses provided by the 17 units to be eliminated are "life threatening emergencies," including heart attacks, strokes, and trauma accidents; increasing the response time will adversely impact mortality and recovery of the victims. About 5% of the responses are to structure fire incidents; increasing the response time increases the probability of property damage and destruction and of death and injury caused by fires. In addition, adjustments will stop deployment of Engine 57, Aerial 8, Rescue 45, and Rescue 67 planned for the last quarter of FY 2006-07 and FY 2007-08 and the will eliminate two battalions, Battalions 8 and 14.
- Although no established benchmark exists nationally for the number of calls that a unit can handle daily, MDFR units peak at an average eleven calls a day or 4,015 calls annually, based on historical data. After this threshold, the unit availability becomes compromised, significantly impacting patient survivability and property loss.
- General fund subsidized operations under the MDFR such as the Anti-Venom Unit, Ocean Rescue Bureau, Fire Boat and the Air Rescue operation will be affected due to reduced funding; impacts include, but are not limited to, a significant downsizing of marine operations such as the suspension of the new fire boat activities, reduction or elimination of lifeguard coverage, and reduced warranty protection for rescue helicopters.

- In the most drastic scenario, the Department would have to eliminate eight additional units - five rescue units and three suppression units. As a result of eliminating a total of 25 units countywide, over 52,000 annual emergency responses and 13,000 responses to fire calls would have to be handled by the 87 remaining units in service. Units neighboring the eliminated units would have to respond to these incidents, further impacting the response time to up to 11 minutes.

Team Metro

- At Team Metro, funding reductions will eliminate administrative support provided to the community councils, promotional events in the community, and operational supplies in the main office downtown and at the regional offices. The printing of brochures, documents, FACT cards, and other information provided to the public will also be reduced. The ability of the Department to provide leadership roles at community events, and before and after natural disasters, will also be affected.
- The elimination of outreach specialists, service representatives, remediation officers, housing inspectors, and painters will reduce outreach efforts of the "Government on the Bus" by half, and minimize customer outreach services provided in various regional offices and in the lobby of the Stephen P. Clark Center. The turnaround time to provide graffiti removal services will increase and affect the image of the County. The workload of the remaining staff will increase and turnaround time to process abandoned vehicle cases will be impacted, resulting in increased complaints and further reduction in revenues. In addition, the long-standing public and private partnerships that have been established, strengthening the bond between government and the community, would dissipate. The community's reliance on Team Metro to connect it to and navigate it through government services and the facilitation of interdepartmental efforts would be eliminated. Through these adjustments, only the core code enforcement services provided by the department would be salvaged.

Government Information Center

- Depending on the level of budgetary cuts required, the 311 Answer Center would proceed to eliminate weekend service and/or reduce weekday hours of operation to 8am to 5pm; currently the 311 Answer Center provide services from 6am to 10pm on weekdays and 8am to 8pm on weekends. The impact to the community would include that residents would not reach a live customer service agent to address their concerns immediately, but rather would leave a message on a voicemail system to be responded to at the earliest opportunity during the remaining hours of operation. Other impacts of budgetary reductions may include doubling the average wait time to speak to a live customer service agent from one to two minutes. Given that an important focus of the 311 Answer Center is to provide consistent, excellent customer service that is measured and monitored, increasing wait time will degrade customer satisfaction and take the County a step backward in providing the high levels of

customer service that customers of the 311 Answer Center have come to expect.

Library

- The Miami-Dade Public Library System (MDPLS) will immediately begin implementing a forced savings plan for FY 2006-07 to increase its operating carryover to offset potential deficits that would be realized under any of the proposed tax cuts. The current year saving plan would include reducing the book budget, public access computers replacement and expansion, eliminating the implementation of future phases of the "Self Checkout" stations, and reducing furniture and fixtures.
- In FY 2007-08, the MDPLS will have no alternative but to totally eliminate the Science, Math, and Reading Tutoring (S.M.A.R.T) program which will result in 33,000 students across the county no longer having free tutoring services available to them. Many parents and/or guardians depend on the S.M.A.R.T. program to assist their children with their day-to-day homework needs. Without this program, parents will have to find alternative tutoring services for their children. MDPLS will have to eliminate the Literacy for Every Adult in Dade Project (Project L.E.A.D), which serves 100 adults system-wide by providing tutoring services to adults who cannot read, and the Jump Start program which serves 1,300 childcare centers with reading and learning material for preschoolers. The MDPLS will have to eliminate a multitude of services it offers to those with disabilities due to the lack of funding. Services eliminated will include Talking Books, a program that loans books and magazines on cassette tapes or in Braille free to persons who have difficulty seeing (serving approximately 8,500 individuals), and the Connections: Library Services for the Homebound, which provides free books-by-mail to approximately 750 individuals unable to visit the MDPLS due to chronic illness or physical disability. Lastly, the MDPLS will have to eliminate the 40 weekly bookmobile stops which reach out to over 20,800 patrons in underserved areas of the community.
- Under the most drastic of the tax reform scenarios, the MDPLS will have to stop the proposed construction of four new libraries: Country Walk (projected number of customers impacted: 38,911), Doral (projected number of customers impacted: 11,645), Hialeah Gardens (projected number of customers impacted: 20,660), and Killian (projected number of customers impacted: 12,864) as the Department will no longer have the fiscal ability to build or operate these facilities. Five new libraries currently under construction (Virrick Park, International Mall, Kendale Lakes, Pinecrest, and Naranja) will be completed but will not be opened to the public for lack of operating funds. Three libraries presently in design (Arcola Lakes, Palmetto Bay, Villa Aurora-New Hispanic) will be eliminated from the capital program. As the cuts become more severe, the Department will need to close up to three-quarters of its remaining library facilities which, will impact approximately 6 million customers systemwide.