

Holland & Knight

701 Brickell Avenue, Suite 3300 | Miami, FL 33131 | T 305.374.8500 | F 305.789.7799
Holland & Knight LLP | www.hklaw.com

Miguel A. De Grandy
+1 305-789-7535
Miguel.deGrandy@hklaw.com

The Honorable Daniella Levine Cava
Mayor
Stephen P. Clark Center
111 NW First Street, 29th Floor
Miami, Florida 33128

August 4, 2025

*Via Certified Mail,
Return Receipt Requested
and Via E-mail*

Re: County's Proposed 2025-2026 Budget that Wrongfully Infringes on the Miami-Dade Fire and Rescue Service District

Dear Madam Mayor,

Please be advised that Holland & Knight LLP represents the Metro-Dade Firefighters Local 1403, International Association of Fire Fighters (the "Union") related to the issues raised herein. As you know, the Union is made up of approximately 2,500 members who proudly serve in the best and largest fire rescue department in the Southeast. The Union's headquarters is located at 8000 NW 21 Street, Suite 222, Miami, FL 33122 within the Miami Dade Fire Rescue District (the "District").

It has come to our attention that the proposed 2025-2026 Miami-Dade County (the "County") budget (the "Proposed Budget") seeks to inappropriately shift the responsibility for funding Air Rescue services that are provided to the entire County from the County's General Fund to the District. This inappropriate and illegal transfer of funding obligations will result in placing an undue, unfair, and ultimately damaging burden on the District for funding Air Rescue services that are utilized by *all* County residents. The Proposed Budget will also result in a reduction of District funds that can otherwise be employed to enhance capabilities within the District, thereby negatively impacting the ability of County firefighters to safely perform their life-saving functions. Moreover, the proposed additional shift in the funding of the debt service for purchased equipment (namely, fire rescue helicopters) is clearly contrary to the representations and the pledges made in the Commission Resolution approving the issuance of bonds to purchase this equipment and is similarly problematic.

Background

The Miami-Dade Fire Department was created in 1935 and began as a single unit in the County. By 1957, the patrol had grown to 51 employees, and 10 stations. In 1965, the Metropolitan Dade County Fire Department (“MDFD”) was created. Throughout the 1960’s and 1970’s, 17 municipal departments opted to obtain firefighting services from MDFD.

In 1972, the County passed the Decade of Progress bond issue using the proceeds to create, among other things, new fire stations throughout the County. In 1973, medical rescue services were added and the name of the department was changed to the Miami-Dade Fire Rescue Department (“MDFR”). Recognizing the vital and indispensable service that the MDFR provided to the County, in September 1980 the County created the District, a special taxing district under state law, via Ordinance 80-86 (the “Ordinance”). A copy of the Ordinance is attached hereto. The ballot question on the Ordinance was widely approved by the citizens of the County with a 70 to 30 vote in favor.

The Ordinance acknowledged the fact that some municipalities independently provided fire and rescue services, but were also burdened with paying for County fire and rescue services which they did not receive, resulting in potentially dual taxation. The Ordinance informed that the boundaries of the District would be County-wide, but that municipalities independently providing these services could opt out of the District. Funding for the district would be provided by an annual ad valorem tax levy not to exceed 3 mills upon all taxable property of those within the District, meaning the County less any city that opted out.

Importantly, through the Ordinance, the County determined that a Fire and Rescue Service District funded only by municipalities that actually utilized the District’s services would provide a fair, equitable, and uniform mechanism for the delivery and funding of fire and rescue services. In other words, the County acknowledged the obvious: **those that use a service should be responsible for paying for the service.** Subsequent amendments to the District were made to eliminate the Fire Board and make the Commission the governing body of the District. However, the fact that the services provided by the District were to be funded only by properties within the District (by levy of up to 3 mills) remains unchanged.

In 1985, MDFR began providing Air Rescue services County-wide from Tamiami Airport using two Bell helicopters. Because none of the cities that opted out of the District had the means to provide specialized Air Rescue services, these services were made available to all municipal fire departments that needed Air Rescue services whether they were in the District or not. Thus, regardless of where they lived within the County, all residents relied solely on the MDFR’s capabilities for Air Rescue services. Recognizing that Air Rescue has always been a County-wide service, the County has funded Air Rescue services provided by the MDFR to the entire County by reimbursing the District Sub-fund for these costs from the General Fund for more than four decades.

In the late 1990’s, MDFR began providing augmented Air Rescue services from Opa-Locka Airport with two additional helicopters. In 2003, MDFR was asked to take over and

administer (but not fund) Ocean Rescue lifeguard services at County beaches from the County Parks Department. Finally, in 2020, MDRF replaced its four aging helicopters with four AW139 helicopters while borrowing \$70 million to be repaid over 20 years. Repayment was pledged from county-wide non ad valorem revenue that the County covenanted to budget and appropriate annually with actual debt payments budgeted within the county-wide General Fund. *See Ordinance R-812-19 and attached excerpt of Appendix T to the proposed 2024-2025 County budget.*¹

The 2024-2025 Budget

For the first time ever, Miami Dade County released a budget which reduced by over \$18 Million the transfer of County General Funds to the Air Rescue Sub-fund that provides for countywide Air Rescue services. In effect, this resulted in taxpayers within the District paying almost *all* the costs associated with Air Rescue services provided county-wide. Not only is this patently unfair, and likely illegal, it reduced the funds otherwise available to enhance services needed elsewhere in the District.

During the September 19, 2024 Budget Meeting of the Board of County Commissioners (the “Board”), several Commissioners expressed concerns regarding this unprecedented transfer of financial burden to the District. Then-Chairman Gilbert addressed the proverbial elephant in the room head on in his remarks to you, noting that “The question is whether they (the District) should be paying for things that are outside of the District.” While expressing her concerns, Commissioner Regalado noted that “They (the District) have been saving this money and I just feel that they are being punished for good bookkeeping.” She went on to say that: “I just want it on the record that you are at least going to try to find a solution, and we’re not going to just do this for three (3) years and eat into their reserves.” Senator Garcia also expressed similar concerns. All commissioners who spoke even suggested looking into correcting this inequity “in the midterm,” yet no changes were made.

Thus, while the Ordinance sought to create a fair and equitable method of ensuring that services utilized by residents in the District were paid for by residents in the District, the 2024-2025 Budget created a significant inequity which shifted the burden of paying for a County-wide service almost entirely to those who live in the District. Ironically, wealthier cities like Coral Gables, Key Biscayne and Miami Beach that opted out of the District would now obtain Air Rescue services at nearly no cost, while several other cities with a significant percentage of residents at or below the poverty line, like Sweetwater and Florida City, pay an inequitably higher cost for these County-wide services.

¹ Appendix T confirms that the bonds which paid for the new Fire Rescue helicopters: “... are limited special obligations of the County and **will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually...**”

The Proposed Budget

The Proposed 2025-2026 Budget takes another step down this unlawful and inequitable path, again seeking to impose the entire burden of funding County-wide Air Rescue services on the District taxpayers. But it goes a step further to also shift the burden of the debt service that funded the purchase of the Air Rescue helicopters entirely to the District, despite the clear language of resolution R-812-19 which unequivocally provides that “Actual debt payments will be budgeted within the Countywide General Fund.”

The shift in funding of Air Rescue Operations and Debt Service is therefore contrary to County ordinances and the County Charter and unfairly burdens residents of the District by forcing them to pay for services for the entire County. It also puts Union members, who are frontline emergency responders, at a heightened risk of personal harm.

Taxpayers within the District naturally want the funds they are taxed to go towards not only maintaining, but also enhancing where possible the ability of MDFR to respond rapidly and effectively to any emergency situation. But the proposed shift in funding runs counter to that commonsense goal. District taxpayers were promised a higher standard of protection through the MDFR’s goal to achieve both a Class 1 ISO designation and CFAI accreditation—designations that require documented commitments to response readiness, resource allocation, and risk-based deployment. Those standards will be nearly completely out of reach if essential District resources are diverted to subsidize County-wide services used by residents outside the District who do not contribute to its funding. Thus, the loss of General Fund transfers not only breaks with decades of precedent—it directly impairs the District’s ability to meet the obligations it has pledged to the communities it is funded to serve.

According to the most recent CFAI accreditation materials submitted by MDFR, the District requires over three dozen additional units in the next four fiscal years: 24 suppression units, 9 rescue units, 1 battalion chief, 3 water tenders, and a long-overdue fireboat to serve the southern end of the county. These are not abstract goals; they are documented service needs backed by data that was publicly acknowledged by the department as necessary to maintain safe response capacity. CFAI accreditation is a voluntary but rigorous process. Departments that participate make a clear, public commitment to align their resources with identified risks and close known gaps in service.

By diverting District funds away from those documented needs, the County is breaking the very promises made in pursuit of ISO Class 1 and CFAI-accredited status. ISO’s highest rating is based on strict standards for communications, deployment, water supply, and response times—standards the District is already struggling to meet, as evidenced by an average response time of 9.15 minutes to life-threatening emergencies across the District in 2024. *See County’s 2024 Comprehensive Annual Financial Report at page 257, a copy of which is attached hereto.* The CFAI’s own analysis confirms that the District is under-resourced in key areas, particularly in water supply and unit deployment. Shifting funding away from the District ensures these dangerous shortfalls will persist, putting both the public and first responders at greater risk.

Respectfully, the Union understands that the Proposed Budget desperately seeks to plug General Fund budget holes which are in no way the fault of the District or its taxpayers.

Nevertheless, it is undisputed that the Proposed Budget results in an inequitable and unlawful misappropriation of funds paid by some taxpayers to fund Air Rescue services to residents who are not contributing to fund these important services, and jeopardizes the ability of the County's firefighters to safely perform their life saving functions.

Indeed, the County's decision to shift funding for County-wide Air Rescue services and associated debt service onto the District imposes specific harm upon Union members that is categorically distinct from that of the general public. Unlike other taxpayers, Union members are frontline emergency responders who face a significantly heightened risk of personal harm when the District's operational capacity is degraded. The County's misappropriation of District funds directly impairs the MDR's ability to deploy overdue and necessary units required to maintain safe response conditions—conditions that have already been documented as deficient through internal assessments.

This funding shift, as evidenced through a failure to propose any new service within the District in the Proposed Budget, materially increases the likelihood of extended response timelines, insufficient water supply, and inadequate emergency response coverage, all of which uniquely endanger the health and safety of firefighters required to operate in high-risk environments. These dangers are not abstract or speculative; they are immediate, foreseeable, and quantifiable in terms of increased exposure to occupational injury, illness, and fatality.

Conclusion

The Ordinance creating the District sought to create a “fair and equitable” method of funding fire and rescue services by assuring that only those that use a service pay for it, but the Proposed Budget does the opposite. Simply stated, the Proposed Budget must be amended to restore the previous funding methodology for Air Rescue services that the County utilized for four decades prior to these questionable funding shifts. **This will reestablish the principle that “fair and equitable” taxation requires those who benefit from a service pay their fair share for that service.** It also must amend the Proposed Budget to shift the debt burden for the purchase of Air Rescue Helicopters in order to reaffirm its pledge that repayment would be made “solely from legally available non-ad valorem revenues **of the County.**” Finally, it must restore the funds that were not provided in the 2024-2025 budget to the District.

The County's proposed actions, as described herein, are likely unlawful and unconstitutional exercises of the County's taxing and spending authority. While the Union sincerely hopes that the County will recognize the mistakes in the Proposed Budget, neither the Union nor its members will hesitate to vindicate their rights through all available legal mechanisms if forced to do so. Respectfully, the Union, and its members, reserve all rights and nothing herein should be understood as a waiver of any claim that the Union or any of its members may have

against the County should the Proposed Budget be implemented without addressing the concerns raised herein.

Sincerely yours,

HOLLAND & KNIGHT LLP

A handwritten signature in blue ink, appearing to read 'Miguel A. De Grandy', with a large, stylized 'S' at the end.

Miguel A. De Grandy
Partner

MAD:jd

cc: Miami-Dade County Board of County Commissioners;
The Honorable Juan Fernandez-Barquin,
Clerk of the Circuit Court and Comptroller for Miami-Dade County

EXHIBIT A

MEMORANDUM

Amended
Amended
Agenda Item No. 2 (d)

103.01-14

TO: Honorable Mayor and Members,
Board of County Commissioners

DATE

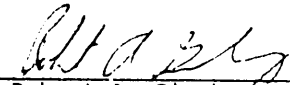
(9-2-80--Public Hearing)
July 15, 1980

SUBJECT

Ordinance establishing a fire and
rescue service districtFROM: Robert A. Ginsburg
Dade County Attorney

Ordinance No. 80-86

The accompanying ordinance was prepared and placed on the agenda
at the request of the County Commission.


Robert A. GinsburgRAG:se
Attachment

Amended
Amended
Agenda Item No. 2 (d)
9-2-80

ORDINANCE NO. 80-86

ORDINANCE ESTABLISHING A FIRE AND RESCUE SERVICES DISTRICT; PROVIDING MUNICIPAL OPTIONS; ENACTING ARTICLE II OF CHAPTER 18 OF THE DADE COUNTY CODE; PROVIDING INCLUSION IN THE CODE; PROVIDING SEVERABILITY; AND PROVIDING THAT THE ORDINANCE BECOME EFFECTIVE ONLY IF APPROVED BY A MAJORITY OF THE REGISTERED VOTERS OF DADE COUNTY VOTING THEREON IN A SPECIAL ELECTION TO BE HELD ON SEPTEMBER 9, 1980

WHEREAS, the Dade County Home Rule Amendment to the Florida Constitution grants to the electors of Dade County the power to adopt a home rule charter providing a method for establishing special purpose districts; and

WHEREAS, said Charter provides that the Board of County Commissioners, as the legislative and the governing body of Dade County, shall have the power to establish special purpose districts which may provide essential facilities and services, including fire protection services; and

WHEREAS, several municipalities in Dade County have identified fire and rescue services as a possible area of dual taxation and have requested the County to investigate the issue; and

WHEREAS, an extensive analysis and review of the provision of fire and rescue services within Dade County has been completed by the independent accounting firm of Price, Waterhouse and Co. at the joint request of Dade County and the Dade County League of Cities, Inc; and

WHEREAS, in that study Price, Waterhouse and Co., states that residents of the five municipalities which independently provide fire and rescue services also pay for County fire and rescue services which they do not receive; that residents of the unincorporated area of Dade County pay more for fire and rescue services than the benefits and services available in and provided to the unincorporated area; and that residents of the twenty (20) municipalities which utilize County fire and rescue services pay less for fire and rescue services than the benefits and services available and provided to those municipalities; and

WHEREAS, this Board intends to ensure that all residents within the County fairly contribute toward the cost of uniform fire and rescue services; and

WHEREAS, this Board finds and determines that a fire and rescue service district will provide a fair, equitable and uniform mechanism for the delivery and funding of fire and rescue services throughout Dade County,

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF DADE COUNTY, FLORIDA:

Section 1. The aforementioned findings are hereby incorporated into this ordinance and made a part hereof.

Section 2. Article II of Chapter 18 of the Dade County Code is hereby enacted to read as follows:

ARTICLE II. METRO-DADE FIRE AND RESCUE SERVICE DISTRICT

Section 18-24. Creation of District.

A special district to be known and designated as the Metro-Dade Fire and Rescue Service District (hereinafter referred to as "the District") is hereby created and established in Dade County, Florida.

Section 18-25. Boundaries.

The initial boundaries of the District are the geographic boundaries of Dade County, Florida.

The District boundaries may change from time to time based upon the exercise of the municipal option provided in Section 18-29.

Section 18-26. Service provided.

The service provided by the District shall include a uniform level of fire and rescue service throughout the District. The District shall begin the provision of such service within its boundaries on October 1, 1980, and shall from that date forth be ready, willing, and able to provide a uniform level of fire and rescue service on a countywide basis to all properties and residents within Dade County.

Section 18-27.

The Board of County Commissioners shall be the governing body of the District.

Section 18-28. Annual budget and tax.

The annual budget for the District shall be adopted by the Board of County Commissioners in such manner as may be provided by law. The District shall levy an annual ad valorem tax not to exceed three (3) mills upon all taxable property within the District. The tax shall be assessed, levied and collected, in the manner provided by law.

Section 18-29. Municipal options.

(a) Any municipality may provide an alternate means of delivering fire and rescue services within the municipality. Municipal action under this provision shall remove the municipality from the District as provided in subsection (c) below.

(b) Any municipality which exercises the option provided in subsection (a) may subsequently determine to join the District through the enactment of an ordinance adopted by a two-thirds (2/3) vote of its governing body.

(c) Any ordinance or resolution enacted pursuant to subsections (a) or (b), subsequent to September 26, 1980, shall not be applicable to the District until the next succeeding fiscal year and only if a certified copy thereof is submitted to the District at least six (6) months prior to the beginning of said fiscal year.

(d) If any municipality chooses to exercise the options provided under (a) or (b) of this subsection the boundaries of the District shall be automatically adjusted accordingly.

Section 18-30.

Any municipality may contract with the District for the delivery of additional fire and rescue services. Any services provided by the District in accordance with any such contract shall be in addition to the fire and rescue services provided under Section 18-26.

Section 18-31.

A duly certified copy of this ordinance shall be filed in the Office of the Clerk of the Circuit Court of Dade County, Florida, and recorded in the appropriate book of records.

Section 18-32.

Notwithstanding any other provision of Chapter 18, the District shall be governed solely by this Article II.

Section 3. It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of this ordinance shall become and be made a part of the Code of Metropolitan Dade County, Florida. The sections of this ordinance may be renumbered or relettered to accomplish such intention, and the word "ordinance" may be changed to "section", "article", or other appropriate word.

Section 4. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

Section 5. The provisions of this ordinance shall become effective ten (10) days after the date of its enactment only if approved by a majority vote of the registered voters of Dade County who vote on this issue in a special election to be held on September 9, 1980.

PASSED AND ADOPTED : September 2, 1980

Approved by County Attorney as
to form and legal sufficiency. RAG

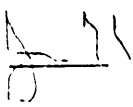
Prepared by: 

EXHIBIT B

APPENDIX T: MIAMI-DADE COUNTY OUTSTANDING DEBT as of June 1, 2024

Name of the Financing	Issue Date	Final Maturity Date	Purpose	Security	Interest Rate	FY 2024-25 Principal Payment	FY 2024-25 Interest Payment	FY 2024-25 Total Debt Service Payment	FYE 2024-25 Outstanding Balance
\$191,260,000 General Obligation Bonds (Public Health Trust Program) Series 2016A	9/11/2018	2046	The Series 2016A Bonds were issued pursuant to voted authorization of \$830,000,000 in County general obligation bonds authorized by the Ordinance and approved by the voters at a special election of the County held on November 5, 2013 to fund Public Health Trust Program. The Series 2016A Bonds are being issued to pay the costs of various capital projects that are part of the Public Health Trust Program. The Series 2016A Bonds were issued pursuant to Ordinance No. 14-52, Resolution No R-783-16.	The Series 2016A Bonds are general obligations of the County and are payable from unlimited ad valorem taxes on all taxable real and tangible property within the County (excluding exempt property as required by Florida law). The full faith, credit and taxing power of the County are irrevocably pledged to the payment of principal of and interest on the Series 2016A Bonds.	3.375% to 5.000%	\$4,770,000	\$6,724,625	\$11,494,625	\$162,475,000
\$163,760,000 General Obligation Bonds (Public Health Trust Program) Series 2018A	7/31/2019	2048	The Series 2018A Bonds were issued pursuant to voted authorization of \$830,000,000 in County general obligation bonds authorized by the Ordinance and approved by the voters at a special election of the County held on November 5, 2013 to fund Public Health Trust Program. The Series 2018A Bonds are being issued to pay the costs of various capital projects that are part of the Public Health Trust Program. The Series 2018A Bonds were issued pursuant to Ordinance No. 14-52, Resolution No R-783-16. The Series 2018A Bonds were remarketed on July 31, 2019 to convert to Fixed Rate.	The Series 2018A Bonds are general obligations of the County and are payable from unlimited ad valorem taxes on all taxable real and tangible property within the County (excluding exempt property as required by Florida law). The full faith, credit and taxing power of the County are irrevocably pledged to the payment of principal of and interest on the Series 2018A Bonds.	5.000%	\$3,360,000	\$7,471,250	\$10,831,250	\$146,065,000
\$154,540,000 General Obligation Bonds (Public Health Trust Program) Series 2019A	2/4/2019	2049	The Series 2019A Bonds were issued pursuant to voted authorization of \$830,000,000 in County general obligation bonds authorized by the Ordinance and approved by the voters at a special election of the County held on November 5, 2013 to fund Public Health Trust Program. The Series 2019A Bonds are being issued to pay the costs of various capital projects that are part of the Public Health Trust Program. The Series 2019A Bonds were issued pursuant to Ordinance No. 14-52, Resolution No R-783-16. The Series 2019A Bonds were remarketed on February 4, 2021 to convert to Fixed Rate.	The Series 2019A Bonds are general obligations of the County and are payable from unlimited ad valorem taxes on all taxable real and tangible property within the County (excluding exempt property as required by Florida law). The full faith, credit and taxing power of the County are irrevocably pledged to the payment of principal of and interest on the Series 2019A Bonds.	5.000%	\$3,040,000	\$7,259,500	\$10,299,500	\$142,150,000
\$112,295,000 General Obligation Bonds (Public Health Trust Program) Series 2021A	9/22/2021	2050	The Series 2021A Bonds were issued pursuant to voted authorization of \$830,000,000 in County general obligation bonds authorized by the Ordinance and approved by the voters at a special election of the County held on November 5, 2013 to fund Public Health Trust Program. The Series 2021A Bonds are being issued to pay the costs of various capital projects that are part of the Public Health Trust Program. The Series 2021A Bonds were issued pursuant to Ordinance No. 14-52, Resolution No R-783-16. The Series 2021A Bonds were remarketed on September 22, 2021 to convert to Fixed Rate.	The Series 2021A Bonds are general obligations of the County and are payable from unlimited ad valorem taxes on all taxable real and tangible property within the County (excluding exempt property as required by Florida law). The full faith, credit and taxing power of the County are irrevocably pledged to the payment of principal of and interest on the Series 2021A Bonds.	4.000% to 5.000%	\$2,295,000	\$4,508,050	\$6,803,050	\$105,735,000
\$40,280,000 Capital Asset Acquisition Taxable Special Obligation Bonds Series 2010D	12/15/2010	2040	The Series 2010D Bonds were issued pursuant to Ordinance No. 10-72, and Resolution No. R-1067-10 (collectively, the "Bond Ordinance") to provide funds to pay the costs of acquisition, construction, improvement or renovation of certain capital assets, fund the Reserve Account for the Series 2010D Bonds and pay the cost of issuance, including the cost of Bond Insurance Policy of the County.	The Series 2010D Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	7.500%	\$0	\$3,021,000	\$3,021,000	\$40,280,000
\$29,720,000 Capital Asset Acquisition Special Obligation Bonds Series 2016A	8/24/2016	2046	The Series 2016A Bonds were issued pursuant to Ordinance No. 16-68, Resolution No. R-605-16 (collectively, the "Bond Ordinance") for the purpose of: (i) to provide funds to pay the costs of acquisition, construction, improvement or renovation of certain capital assets of the County; (ii) to pay the costs of issuance related to the Series 2016A Bonds.	The Series 2016A Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	5.000%	\$1,025,000	\$1,157,250	\$2,182,250	\$22,120,000
\$193,400,000 Capital Asset Acquisition Special Obligation Refunding Bonds Series 2016B	8/24/2016	2037	The Series 2016B Bonds were issued pursuant to Ordinance No. 16-68, Resolution No. R-605-16 (collectively, the "Bond Ordinance") for the purpose of: (i) to refund all of the County's Capital Asset Acquisition Special Obligation Bonds, Series 2004B; (ii) to refund all of the Public Service Tax Revenue Bonds, Series 2006; (iii) refund Capital Asset Acquisition Special Obligation Bonds, Series 2007A Bonds maturing on and after 4/1/2018; (iv) to refund Public Service Tax Revenue Bonds, Series 2007A maturing on and after 4/1/2018 and; (v) to pay costs of issuance.	The Series 2016B Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	3.000% to 5.000%	\$11,715,000	\$5,530,213	\$17,245,213	\$121,250,000
\$74,435,000 Capital Asset Acquisition Special Obligation Refunding Bonds Series 2017A	8/30/2017	2039	The Series 2017A Bonds were issued pursuant to, Resolution No. R-740-17 (collectively, the "Bond Ordinance") for the purpose of: (i) to refund a portion of the County's Capital Asset Acquisition Special Obligation Bonds, Series 2009A and (ii) to pay costs of issuance.	The Series 2017A Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	3.000% to 5.000%	\$5,175,000	\$2,105,388	\$7,280,388	\$45,330,000
\$16,185,000 Capital Asset Acquisition Special Obligation Bonds Series 2018	8/31/2018	2033	The Series 2018 Bonds were issued pursuant to, Ordinance No. 07-51, Resolution No. R-773-18 (collectively, the "Bond Ordinance") for the purpose of funding: (i) American with Disabilities Elections equipment and the reimbursement of expenditures associated with QNIP and; (ii) to pay the costs of issuance related to the Series 2018 Bonds.	The Series 2018 Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	3.140%	\$1,025,000	\$328,444	\$1,353,444	\$9,435,000
\$64,650,000 Capital Asset Acquisition Special Obligation Bonds Series 2019A	8/28/2019	2040	The Series 2019A Bonds were issued pursuant to Ordinance No. 07-51, Resolution No. R-812-19 (collectively, the "Bond Ordinance") to fund all or a portion of the costs of the acquisition, development and construction of the Series 2019A Projects which include financing of fire rescue helicopters and Quality Neighborhood improvement projects such as drainage, resurfacing, sidewalk and park projects and to pay the costs of issuance.	The Series 2019A Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	5.000%	\$2,340,000	\$2,763,250	\$5,103,250	\$52,925,000
\$96,930,000 Capital Asset Acquisition Special Obligation Bonds Series 2019B	8/28/2019	2040	The Series 2019B Bonds were issued pursuant to Ordinance No. 07-51, Resolution No. R-812-19 (collectively, the "Bond Ordinance") to refund all of the County's outstanding Capital Asset Acquisition Taxable Special Obligation Bonds, Series 2009B (Build America Bonds) and Capital Asset Acquisition Taxable Special Obligation Bonds, Series 2010B (Build America Bonds); and pay costs of issuance.	The Series 2019B Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	5.000%	\$3,480,000	\$3,974,500	\$7,454,500	\$76,010,000
\$ 124,835,000 Capital Asset Acquisition Special Obligation Bonds Series 2020C	9/30/2020	2038	The Series 2020C Bonds were issued pursuant to Ordinance No. 20-81 and Resolution No. R-825-20 (collectively, the "Bond Resolution") to (i) fund all or a portion of the costs of acquisition, construction, improvement and or renovation of the Series 2020C Projects and (ii) pay the costs of issuance related to the Series 2020C Bonds.	The Series 2020C Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	4.000% to 5.000%	\$0	\$5,157,500	\$5,157,500	\$124,835,000
\$ 73,475,000 Capital Asset Acquisition Special Obligation Refunding Bonds Series 2020D	9/30/2020	2038	The Series 2020D Bonds were issued pursuant to Ordinance No. 20-81 and Resolution No. R-825-20 (collectively, the "Bond Resolution") to (i) refund a portion of the County's outstanding Capital Asset Acquisition Special Obligation Bonds Series 2011A and 2013A and (ii) pay the costs of issuance related to the Series 2020D Bonds.	The Series 2020D Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	1.500% to 2.200%	\$6,140,000	\$1,144,120	\$7,284,120	\$54,515,000
\$ 81,330,000 Capital Asset Acquisition Special Obligation Bonds Series 2021A	7/28/2021	2046	The Series 2021A Bonds were issued pursuant to Ordinance No. 20-81 and Resolution No. R-585-21 (collectively, the "Bond Resolution") to (i) fund all or a portion of the costs of acquisition, construction, improvement and or renovation of the Series 2021A Projects and (ii) pay the costs of issuance related to the Series 2021A Bonds.	The Series 2021A Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	4.000% to 5.000%	\$2,030,000	\$3,212,150	\$5,242,150	\$72,680,000
\$ 59,160,000 Capital Asset Acquisition Special Obligation Refunding Bonds Series 2021B	7/28/2021	2027	The Series 2021B Bonds were issued pursuant to Ordinance No. 20-81 and Resolution No. R-585-21 (collectively, the "Bond Resolution") to (i) refund all of the County's outstanding Public Service Tax Bonds Series 2011 and prepay a portion of the County's outstanding 2011 Sunshine State Loan and (ii) pay the costs of issuance related to the Series 2021B Bonds.	The Series 2021B Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	5.000%	\$8,505,000	\$1,063,500	\$9,568,500	\$12,765,000
\$ 88,060,000 Capital Asset Acquisition Special Obligation Bonds Series 2022A	9/6/2022	2052	The Series 2022A Bonds were issued pursuant to Ordinance No. 22-65 and Resolution No. R-604-22 (collectively, the "Bond Resolution") to (i) fund all or a portion of the costs of acquisition, construction, improvement and or renovation of the Series 2022A Projects and (ii) pay the costs of issuance related to the Series 2022A Bonds.	The Series 2022A Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	5.000%	\$1,470,000	\$4,294,250	\$5,764,250	\$84,415,000
\$ 172,385,000 Capital Asset Acquisition Special Obligation Bonds Series 2023A	8/10/2023	2048	The Series 2023A Bonds were issued pursuant to Ordinance No. 23-40 and Resolution No. R-573-23 (collectively, the "Bond Resolution") to (i) fund all or a portion of the costs of acquisition, construction, improvement and or renovation of the Series 2023A Projects and (ii) pay the costs of issuance related to the Series 2023A Bonds.	The Series 2023A Bonds are limited special obligations of the County and will be payable solely from legally available non-ad valorem revenues of the County budgeted and appropriated annually and actually deposited by the County in the Debt Service Account created under the Bond Ordinance.	5.000%	\$3,790,000	\$8,547,550	\$12,337,550	\$166,240,000

EXHIBIT C

MIAMI-DADE COUNTY, FLORIDA

**OPERATING INFORMATION
OPERATING INDICATORS BY FUNCTION/PROGRAM (Unaudited)
LAST TEN FISCAL YEARS**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
PROTECTION OF PEOPLE AND PROPERTY										
CORRECTIONS AND REHABILITATION										
Average daily inmate population	4,301	3,905	3,952	4,184	4,359	3,755	4,027	4,000	4,500	4,600
Annual inmate meals served	5.522 M	4.912 M	4.688 M	5.400 M	4.877 M	4.211 M	5.012M	4.500M	5.601M	4.819M
Average length of stay per inmate (in days)	23.0	23.4	26.0	27.0	29.0	37.0	38.0	33.0	35.0	36.0
Monthly bookings	5,463	5,075	4,673	4,657	4,515	3,219	3,339	4,000	3,500	3,800
FIRE RESCUE DEPARTMENT										
Average response time for life-threatening emergencies inside urban areas (in minutes)	8.28	8.34	8.48	9.04	8.51	9.00	9.03	9.00	9.00	9.15
Average response time for structure fires (in minutes)	7.08	7.00	7.05	7.30	7.22	7.15	7.25	7.30	7.30	7.25
Annual total calls dispatched	255,098	260,438	260,744	253,579	250,443	244,895	263,006	253,000	280,000	280,000
JUVENILE SERVICES DEPARTMENT (JSD)										
Percentage of Youth Successfully Completing Treatment Plans	77 %	81 %	81 %	78 %	76 %	81 %	80 %	75 %	80 %	80 %
Arrests processed at the JSD	3,669	3,504	3,095	2,637	2,544	1,680	1,400	1,612	1,600	1,600
Number of arrested juveniles who qualify and receive JSD diversion services	2,904	2,469	2,284	2,449	2,029	1,230	1,400	1,608	1,750	1,750
POLICE										
Crimes and clearance rate - homicides	48 %	54 %	50 %	65 %	65 %	52 %	65 %	85 %	53 %	54 %
Crimes and clearance rate - robberies	28 %	24 %	28 %	31 %	31 %	33 %	40 %	47 %	28 %	37 %
Crimes and clearance rate - sex crimes	50 %	58 %	63 %	56 %	65 %	67 %	61 %	67 %	33 %	33 %
Average emergency response time (in minutes)	5.30	5.49	5.74	5.58	8.35	7.54	8.00	5.50	8.00	6.45
TRANSPORTATION (STREETS AND ROADS)										
DEPARTMENT OF TRANSPORTATION & PUBLIC WORKS										
Road miles maintained	3,198	3,557	3,556	3,539	3,566	3,607	3,618	3,618	3,622	3,618
Traffic signals	2,871	2,883	2,758	2,911	2,912	2,937	3,315	4,869	5,116	2,968
Number of street lights maintained by the County	24,592	25,126	25,949	26,377	26,551	26,998	27,552	27,779	28,149	28,256
PHYSICAL ENVIRONMENT										
ENVIRONMENTAL RESOURCES MANAGEMENT										
Operating permit inspections	5,422	5,022	6,515	6,703	1,064	661	970	747	358	438
Trees provided to residents through Adopt-a-Tree program	4,550	8,244	3,106	8,986	8,410	5,600	2,911	6,715	7,197	4,500

(Continued)