



TOWN OF
SOUTHWEST RANCHES,
FLORIDA



PROPOSED BUDGET
FOR FISCAL YEAR 2012-2013



**TOWN OF SOUTHWEST RANCHES
PROPOSED BUDGET
Fiscal Year 2012-2013**



TOWN COUNCIL:



**Mayor
Jeff Nelson**



**Vice Mayor
Doug McKay**



**Councilmember
Steve Breitzkreuz**



**Councilmember
Freddy Fisikelli**



**Councilmember
Gary Jablonski**



TOWN OF SOUTHWEST RANCHES, FLORIDA

Administrative Staff

Andrew D. Berns
Town Administrator

Keith Poliakoff
Town Attorney

Erika Gonzalez-Santamaria, CMC
Town Clerk

Martin D. Sherwood, CPA CGFO
Town Financial Administrator

Fiscal Year 2012—2013

How The Budget is Organized

This guide is provided to assist the reader in understanding the construction and layout of this year's budget document. It is suggested that the reader quickly scan the Table of Contents (located near the front of the document), the Appendix (located near the back of the document), and to take note of the sections set off with tabs.

The budget document includes all anticipated funds to be received by the Town and all anticipated funds to be expended (or encumbered) by the Town during the fiscal year. Each fiscal year for Florida municipalities runs from October 1 through September 30. The document also includes transfers, where appropriate, from one fund to another. Since the allocation to be transferred is accounted for as received funding in each of the funds, the reader is cautioned that the addition of all revenues/incomes across funds overstates the total resources available for allocation.

This budget document is generally organized by fund. Each fund includes revenues, expenditures and a description of each department and/or program budgeted for that fund. The General Fund has the largest number of departments, as it is the operating fund for many of the Town's services and activities, whereas the Capital Projects Fund and the Transportation Fund sections have the largest number of projects as it includes the annual allocations as well as the 5 year Capital Improvement Plan detailing multi-year capital improvement projects.

Expenditures and revenues for the Town are budgeted within a variety of fund types and funds within types. The funds are listed in bold in the Table of Contents and are tabbed throughout the document. The specific funds belonging to those types are in italics. For clarification of the differences, please consult the Appendix.

This document serves at least four purposes: 1) policy establishment, 2) operational guidance, 3) financial planning, and 4) communication.

A Reader's Guide

The Budget as a Policy Document

As a policy document, the Budget indicates: 1) the services the Town will provide during the twelve-month period beginning October 1, 2012 and ending September 30, 2013, 2) the level to which those services will be provided and 3) what modifications to previous year practices and policies are recommended for collection of revenue and distribution of resources. The Town Administrator's proposed Budget Message (immediately following this page) summarizes the challenges and opportunities for the coming year.

The Budget as an Operations Guide

As an operations guide, the Budget indicates how revenues are generated and services are delivered to the community. The departmental budget sections provide a multi-year history of expenditures, explains the variances in expenditures from the prior year (FY 11/12) budget to projected prior year expenditures, explains the variances in expenditures from the projected prior year (FY 11/12) to proposed current year (FY 12/13), and identifies funded personnel positions.

The Budget as a Financial Plan

As a financial plan, the budget outlines the cost of Town services and how those services will be funded. Revenues are projected based on historical, trend, and known internal and external factors requiring alterations. Intergovernmental revenues have been confirmed to the extent possible with local, state and federal agencies. Expenditures are projected. Debt service payments related to capital improvement projects are incorporated within the debt service fund. There is also a new process which allows the reader to determine the level of reserves for each fund carried over from the previous fiscal year and expected to be available at the end of the budget year.

The Budget as a Communications Device

As a communications device, the budget seeks to provide useful information to many audiences. These include: 1) residents and prospective new residents, 2) business owners and prospective investors, 3) the Town Council 4) the Town Administrator, Town Financial Administrator and operating departments, 5) granting agencies, 6) lenders, and 7) oversight agencies. The document's organization is designed to allow for easy and quick access to relevant information for each of these audiences.

The document is organized in compliance with current best practices for budgetary reporting. The coding and accounting system reflected herein conforms to the State of Florida's Financial Services Department (FFSD) requirements as well as Generally Accepted Accounting Principles (GAAP). Finally, this document reflects the continuing implementation of standards published by the Government Accounting Standards Board (GASB).

Once the format is understood, this budget provides a user friendly roadmap to the Town's financial and operational performance in the current fiscal year and proposed for next year.

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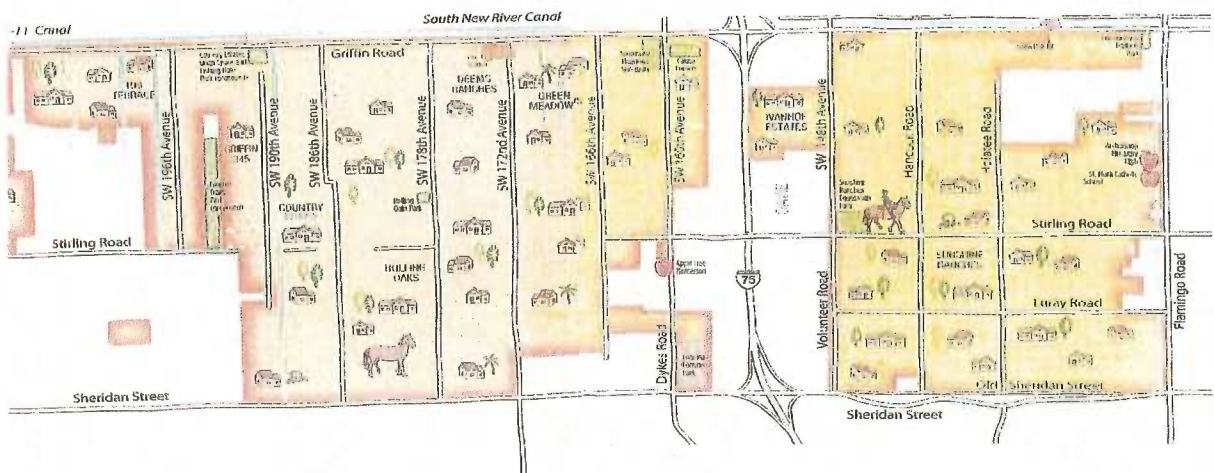
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Budget Overview



FY 2012-2013



Budget Overview

This section contains summary information about the Proposed Budget.

It includes:

- 1) the Town Administrator and Town Financial Administrator's transmittal letter
- 2) the Town's budget calendar
- 3) millage information
- 4 the summary 5 year capital improvement plan
- 5) the summary proposed schedule of financing
- 6) Fire Assessment information
- 7) Solid Waste Assessment information
- 8) Personnel Compliment

FY 2012-2013



Town of Southwest Ranches

13400 Griffin Road
Southwest Ranches, FL 33330-2628

(954) 434-0008 Town Hall
(954) 434-1490 Fax

Town Council
Jeff Nelson, Mayor
Doug McKay, Vice Mayor
Steve Breitreuz, Council Member
Freddy Fisikelli, Council Member
Gary Jablonski, Council Member

Andy Berns, Town Administrator
Keith M. Poliakoff, Town Attorney
Erika Gonzalez-Santamaria, CMC, Town Clerk
Martin D. Sherwood, CPA CGFO, Town Financial Administrator

July 12, 2012

Honorable Mayor and Town Council
Town of Southwest Ranches
13400 Griffin Road
Southwest Ranches, Florida

It is our pleasure to provide you with administration's Fiscal Year 2012/2013 Proposed Budget. It has been our collective pleasure to begin our services to the Town of Southwest Ranches within the past several months as your Town Administrator and Town Financial Administrator. During that time we have come to know and appreciate the goals and objectives of the Town Council and the Town's residents.

The proposed budget before you was prepared with the goal of keeping costs to residents down wherever possible while meeting Town Council policy direction. It is conservative in approach with revenues estimated on the low end of a probable range and expenditures estimated on the high end of a probable range. Where exact calculations were possible, they were utilized.

Proposed Millage and Rate Summary

The aggregate increase to the Town's assessed valuations has increased by 1.38% placing the Town within the top third growth communities in all of Broward County. As a result of a number of factors, the maximum millage which could be set by a majority of Town Council votes is 4.5962 mills. This rate would result in an additional \$684,475 in property taxes which could be utilized to offset some capital improvement expenses.

With the goal of reducing the burden to taxpayers, the proposed budget is balanced at the Town of Southwest Ranches' historic rate of 3.9404 mills. A chart of the range of millages and their resulting revenues and budgetary impacts is presented later in this document. In short, there is no proposed change to the property tax millage rate to balance this budget.

Maintaining the rate means that an average household will experience an increase of 1.38% or less in the Town's portion of their property tax bill. The effect of applying the historic rate to each individual property may vary depending upon the exemptions they