



Southwest Ranches Town Council

SECOND BUDGET HEARING

Agenda of September 26, 2019

Southwest Ranches Council Chambers
6:00 PM Thursday

13400 Griffin Road
Southwest Ranches, FL 33330

<u>Mayor</u>	<u>Town Council</u>	<u>Town Administrator</u>	<u>Town Attorney</u>
Doug McKay	VACANT	Andrew D. Berns	Keith M. Poliakoff, J.D.
<u>Vice Mayor</u>	Bob Hartmann	<u>Town Financial</u>	<u>Assistant Town</u>
Gary Jablonski	Denise Schroeder	<u>Administrator</u>	<u>Administrator/Town Clerk</u>
		Martin Sherwood, CPA CGFO	Russell C. Muniz, MMC

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 (954) 434-0008 for assistance no later than four days prior to the meeting.

1. **Call to Order / Roll Call**
2. **Pledge of Allegiance**
3. **Administrator Comments**
4. **Presentation by Finance**

Millage Rate and Budget Hearing

Resolutions

5. **A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING AND ADOPTING THE FINAL MILLAGE RATE FOR TAXATION OF REAL AND PERSONAL PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE 2019-2020 FISCAL YEAR, COMMENCING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

Ordinance - 2nd Reading

6. **AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE BUDGET OF THE TOWN OF SOUTHWEST RANCHES FOR FISCAL YEAR 2019-2020, COMMENCING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; PROVIDING FOR A BUDGET BASIS; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR NOTICE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND, PROVIDING FOR AN EFFECTIVE DATE. {Approved on 1st Reading - September 12, 2019}**

7. **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 A 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.



Town of Southwest Ranches
13400 Griffin Road
Southwest Ranches, FL 33330-2628

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

Town Council
Doug McKay, Mayor
Freddy Fisikelli, Vice Mayor
Steve Breitzkreuz, Council Member
Gary Jablonski, Council Member
Denise Schroeder, Council Member

Andrew D. Berns, Town Administrator
Keith M. Poliakoff, JD, Town Attorney
Russell Muniz, Assistant Town Administrator/Town Clerk
Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator

COUNCIL MEMORANDUM

TO: Honorable Mayor McKay and Town Council
VIA: Andrew D. Berns, Town Administrator
FROM: Martin D. Sherwood, Town Financial Administrator
DATE: 9/26/2019
SUBJECT: FY 2019-2020 Final Millage Rate

Recommendation

To conduct the statutorily required second and final public hearing and to adopt a final millage rate resolution of 4.6564 mills (representing the Town of Southwest Ranches' rate of 4.2125 for Operating plus .4439 mills pertaining to the 6th year of the Transportation Surface Drainage Ongoing Rehabilitation-TSDOR capital improvement project) for Fiscal Year 2019 – 2020 which is equal to the roll-back rate.

Strategic Priorities

A. Sound Governance

Background

To generate revenues sufficient for the financing of municipal government operations, municipalities are permitted to establish a millage rate which, when applied to the taxable valuation of properties, creates a taxable levy against real and personal property within the Town. This item provides for the adoption of the final millage rate to assist with funding the Fiscal Year 2019 – 2020 budget.

Fiscal Impact/Analysis

In July of 2019, the Town Administrator and Town Financial Administrator transmitted a proposed budget document as required by the Town Charter. That document proposed a millage rate of 4.6564 mills and identified (refer to page 12) the effect that adoption of other

rates was projected to have upon Town revenues.

For Fiscal Years 2016, 2017 and 2018, SWR had the seventh lowest rate (of 31) while currently, for FY 2019, SWR had the eighth lowest rate in Broward County for the combined operating and debt millage. With the adoption for FY 2020 at the roll-back rate and inclusion of the sixth-year addition of the Transportation Surface Drainage Ongoing Rehabilitation (TSDOR) millage, the relative position of SWR favorably moves one notch down to 7th lowest once again, respectively of the 31 Broward Municipal rates. It shall be noted that, if TSDOR millage was not included the relative position of SWR moves further favorably down to the 5th lowest.

A super-majority (4 of 5 Council members) may, by Florida Statute, set a rate as high as 5.2957 mills. However, the super-majority max is more than what is needed for proposed operations and would result in an increase of \$160 on \$250,000 of taxable value. The proposed roll-back rate (operating plus TSDOR combined of 4.6564 mills) is within a majority vote (3 of 5 Council members) and represents a \$0 (zero) increase in the SWR portion of the total annual tax bill on \$250,000 of taxable value as compared to the prior year. Additionally, property owners with no change in their net taxable value will actually receive a real cash reduction of 3.75% in their Town of Southwest Ranches portion of their tax bill due to the reduction of the millage rate from 4.8311 mills to 4.6564 mills.

The SWR portion of the total tax bill would approximate less than 26% (25.88%) with the majority of the general fund operating portion dedicated to total Public Safety (53.11%). As previously mentioned, the proposed rate is equal to and represents a 0% increase over the roll-back rate.

The roll-back rate proposed tonight of 4.6564 was initially proposed and tentatively approved on Thursday, September 12th, 2019 and, as previously mentioned, only requires a majority vote (3 of 5 Council members). Should the Town Council decide to increase the rate under consideration to an amount above 4.6564 mills, additional funding would be available for TSDOR, or other capital projects and programs. However, this mill rate would be higher than the tentative preliminary rate triggering State of Florida requirements to re-advertise (at Town expense) and would delay the Town's legal ability to levy a property tax.

Staff Contact:

Martin D. Sherwood, Town Financial Administrator
Richard Strum, Controller

ATTACHMENTS:

Description	Upload Date	Type
Reso 2019-xxx Final Millage 19-20-TA Approved	9/20/2019	Resolution
SWR FY19-20 Final Millage maxs-EXHIBIT A	9/19/2019	Resolution

RESOLUTION NO. 2019-XXX

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING AND ADOPTING THE FINAL MILLAGE RATE FOR TAXATION OF REAL AND PERSONAL PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE 2019-2020 FISCAL YEAR, COMMENCING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Southwest Ranches, Florida is a municipality located in Broward County, Florida; and

WHEREAS, pursuant to Section 200.065 (4)(E)(1), Florida Statutes, the Town Council adopted both its tentative millage rate and its budget, on first reading, on Thursday, September 12, 2019 during a Public Hearing held at 6:00 P.M.; and

WHEREAS, a Public Hearing on the Town of Southwest Ranches' final millage for Fiscal Year 2019-2020 was held at 6:00 P.M. on Thursday, September 26, 2019, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida, 33330; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Broward County has been certified by the County Property Appraiser to the Town of Southwest Ranches as \$1,480,632,023.

NOW, THEREFORE BE IT RESOLVED by the Town Council of the Town of Southwest Ranches, Florida as follows:

Section 1: The above-referenced recitals are true and correct and are incorporated herein by reference.

Section 2: The Town Council, following a presentation by the Town Administrator and Town Financial Administrator, testimony from Town Staff and from other interested parties, at a duly noticed public hearing held on September 26, 2019 and pursuant to Exhibit A, hereby approves and adopts the Fiscal Year 2019-2020 operating millage rate for the Town of Southwest Ranches of 4.6564 mills, which is equal to the rolled-back rate of 4.6564 therefore representing a 0.00% percentage change from the roll-back rate. Said final millage rate has been set pursuant to and in furtherance of Section 200.185 Florida Statutes.

Section 3: Severability. If any one or more provisions of this Resolution shall be held contrary to any express provision of law or contrary to the policy of

EXHIBIT A

Fiscal Year 2020 Millage Maximums and Related Information (Based on Certified Assessment Information)					
Millage Name	Votes Required	Maximum Millage	Total Resulting Net Revenues	Net Revenue Change (from prior year adopted rate funding level)	FY 2020 levy increase per \$250,000 of taxable value
FY 2019-2020 Proposed Rate (Town of SWR Operating 4.2125 + TSDOR .4439 Rates) Current Year Roll-Back Rate	3	4.6564	\$6,549,694	(\$245,733)	\$0 *
Maximum Majority Vote	3	4.8143	\$6,771,796	(\$23,631)	\$39
FY 2018-2019 Adopted Rate (Town of SWR Operating 4.4969 + TSDOR .3342 Rates)	4	4.8311	\$6,795,427	\$0	\$44
Maximum Super Majority Rate	4	5.2957	\$7,448,934	\$653,507	\$160
Unanimous (Maximum)	5	10.0000	\$14,066,004	\$7,270,577	\$1,336

Note: * Property owners without a change in net taxable value will receive a real cash reduction of 3.75% in their Town of Southwest Ranches portion of their tax bill due to the proposed reduction in the millage rate from 4.8311 to 4.6564.

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Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator

COUNCIL MEMORANDUM

TO: Honorable Mayor McKay and Town Council
VIA: Andrew D. Berns, Town Administrator
FROM: Martin D. Sherwood, Town Financial Administrator
DATE: 9/26/2019
SUBJECT: FY 2019-2020 Final Budget Adoption

Recommendation

It is recommended that the second required public hearing and second reading be held and that a motion be made and passed to adopt the Fiscal Year 2019 – 2020 (October 1, 2019 through September 30, 2020) budget summarized as Exhibit A to the accompanying Ordinance.

Strategic Priorities

- A. Sound Governance
- B. Enhanced Resource Management
- C. Reliable Public Safety
- D. Improved Infrastructure
- E. Cultivate a Vibrant Community

Background

Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through a statutorily prescribed deadline and process of two public hearings and in advance of the effective date of the budget. This item provides for the final public hearing on the Town of Southwest Ranches proposed Fiscal Year 2019 – 2020 budget and for adoption of the final budget for that year (FY 20).

Fiscal Impact/Analysis

The Town of Southwest Ranches budget process began in February and has included revisions resulting from external projections (insurance, State of Florida revenues, and contractual and cost estimates/changes) and from numerous discussions / budget workshops, special meetings with Town Advisory Boards and the Town Council. In July, staff presented a balanced proposed budget as required by the Town Charter. Subsequent revisions are reflected within the budget proposed for consideration tonight.

Exhibit A to the accompanying resolution presents the Fiscal Year 2019 – 2020 Town of Southwest Ranches Budget in summary form. The summary reflects the fund aggregate revenues and expenditures for each fund as provided to the Town Council in July 2019 then modified through an August 2019 special budget meeting and is equal to the tentative (initial) public hearing held on September 12, 2019 requiring no change to either the operating or TSDOR millage rates. The adoption of this summary limits Town expenditures to the appropriations for each fund and provides implicit support for the spending plan presented by Staff.

Technically, it does not limit the allocation of the appropriated resources, but it does place a limit on the Town's total appropriations. Fortunately, there seems to be general consensus that the FY 19/20 detailed Budget meets Town Council objectives without burdening taxpayers or any other interested party. The budget, which is represented by the summary, seeks to balance progress and governmental spending. It reflects Town Council funding priorities direction received through September 26, 2019.

What it Includes:

The budget proposed for consideration tonight is balanced at the Town of Southwest Ranches' operating millage rate of 4.2125 mills plus .4439 mills for an on-going project which will make improvements and is committed to roadways Townwide (4.6564 mills in total to equal the roll-back rate). The budget includes millage funding for the sixth year of the Transportation Surface Drainage Ongoing Rehabilitation (TSDOR) project at \$624,267.

Additional capital improvements, which are funded either by Millage (M), Fire Assessment (FA), Grant (G) or restricted Fund Balance (FB) as indicated include: Town Hall Complex Safety, Drainage and Mitigation Improvements (\$215,039-M,G,FB), further improvements at Frontier Trails Conservation area improvements (\$60,000-M), Fire Wells Replacement/Installation (\$30,000-FA), and continued funding for Drainage Improvement projects (\$618,490-M,G,FB).

Beyond the capital improvements, there are a ten new or modified programs (Program Modifications) funded, as indicated, some of which have no millage implications. These include: Information Technology replacement program (\$10,500-M), Town Hall improved security and re-painting (\$6,000-M, \$17,000-M, respectively), Council Chambers Camera (\$10,000-M), Website redesign and ADA compliance (\$17,500-M), Townwide Vehicle replacement program (\$17,500-M) and Town 20th Anniversary Celebration (\$15,000-M). The budget includes funding for a variety of replacement programs related to Fire Protective Services. The Fire Protective Services replacement programs which are all funded with no

millage impact include: continuation of bunker gear (\$2,808-FA), self-contained breathing apparatus (SCBA) mask fit certification equipment (\$14,000-FA), and Fire Protection Rate Assessment Study (\$39,000-FA).

The proposed budget, maintains (and in some instances, improves) the level of service which the residents of The Town of Southwest Ranches desire and have come to expect. Particularly noteworthy, as previously mentioned, the budget revisits and is anticipated to revise the 2011 Fire Assessment rate methodology to insure continued adherence to Florida Statutes and an equitable full cost recovery.

Finally, the impact from Hurricane Irma on September 10, 2017 required the Town to activate its emergency line of credit to assist in paying for mostly debris clean-up costs totaling in excess of \$4.3 million dollars. Appropriately, more than \$120,000 has been budgeted, in accordance with existing debt service covenants, to fund anticipated interest expense incurred while the Town continues to be pro-rata reimbursed by Federal (FEMA) and State (FDEM) authorities.

Final Notes on Fiscal Impact:

Adoption of this budget has anticipated impact on the General Fund unassigned Fund Balance of approximately \$39,000 due to the August 20th Council exemption of newly assessed commercial agricultural barns. The General Fund restricted Building and Fire Control Fund Balances in the amount of \$20,000 and \$14,000 for GIS Technician Services and SCBA Mask fit certification equipment, respectively. The Capital Project Fund committed Fund Balance is reduced \$23,039 for Town Hall Complex Safety, Drainage and Mitigation Improvements while the Transportation Fund restricted Fund Balance will decrease by \$693,115 due to utilization of the TSDOR carryover balance (\$375,834), Drainage Improvements (\$149,000) and \$168,281 utilized to cover a portion of the normal fund operating deficit. Accordingly, all the aforementioned changes are attributable for utilization to fund desired capital projects and program modifications.

Modifications to the tentative FY 20 Budget at this point may be made. However, increases to appropriations would result in significant costs to re-advertise and delays in implementing a tax levy. If no final budget is approved by October 1, 2019, the Town of Southwest Ranches is bound by Florida law to continue with an extension of the prior year's budget on a monthly basis until such time as a final budget is properly advertised, goes through public hearing and is approved.

Staff Contact:

Martin D. Sherwood, Town Financial Administrator
Richard Strum, Controller

ATTACHMENTS:

Description	Upload Date	Type
Proposed FY 19-20 Budget Ord -2nd Reading TA Approved	9/20/2019	Ordinance
FY19-20 Bud Summ Exhib A-Final Adopt	9/19/2019	Exhibit

ORDINANCE NO. 2019-XXX

AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE BUDGET OF THE TOWN OF SOUTHWEST RANCHES FOR FISCAL YEAR 2019-2020, COMMENCING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; PROVIDING FOR A BUDGET BASIS; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR NOTICE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Southwest Ranches is a municipality located in Broward County, Florida; and

WHEREAS, a public hearing was held on the tentative millage and budget on Thursday, September 12, 2019 at 6:00 P.M.; and

WHEREAS, a Public Hearing on the Town of Southwest Ranches' final budget for Fiscal Year 2019-2020 will be held at 6:00 P.M. on Thursday, September 26, 2019, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida, 33330; and

WHEREAS, the amount available from taxation and other revenues equals the total appropriations for expenditures and fund balance/reserves.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA THAT THE FOLLOWING ORDINANCE IS CREATED IN ACCORDANCE WITH THE TOWN CHARTER:

Section 1: Budget Adoptions. The Town of Southwest Ranches budget for Fiscal Year 2019-2020, a copy of which is attached hereto and incorporated herein by reference as Exhibit "A," is hereby approved and adopted and shall become effective at the beginning of the 2019-2020 Fiscal Year, and the Town's funds may be expended commencing October 1, 2019 and ending September 30, 2020.

Section 2: Budget Basis. The proposed expenditures in the budget are as shown in the budget and by reference made a part hereof. The budget is based upon the gross taxable value of real and personal property of \$1,480,632,023

Section 3: Expenditure of Funds. No funds of the Town shall be expended except pursuant to duly approved appropriations or for the payment of bonds, notes, or other indebtedness duly authorized by the Council and only from such funds so authorized.

Section 4: Carryover of Funds. Funds of the Town's current Fiscal Year 2018-2019 adopted budget as well as budget amendments pursuant to subsequent resolutions as indicated in Section 5 of this Ordinance not expended during Fiscal Year 2018-2019 may be used and expended during subsequent fiscal years.

Section 5: Amendments. The Town of Southwest Ranches budget for the Fiscal Year 2019-2020, may be amended, if required, by a Resolution of the Town Council.

Section 6: Notice. The Town Clerk or designee is directed to forward certified copies of this Ordinance to the Broward County Property Appraiser, the Broward County Revenue Collector and the Florida Department of Revenue.

Section 7: Severability. If any one or more of the provisions of this Ordinance shall be held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such provision shall be null and void and shall be separate from the remaining provisions, and shall in no way affect the validity of all other provisions of this Ordinance.

Section 8: Conflict. That all Sections or parts of Sections of the Code of Ordinances or parts of Ordinances, and all Resolutions, or parts of Resolution, in conflict are hereby repealed to the extent of such conflict.

Section 9: Effective Date. This Ordinance shall be effective immediately upon its adoption.

PASSED ON FIRST READING this 12th day of September, 2019 on a motion made by Council Member Hartmann and seconded by Council Member Schroeder.

PASSED AND ADOPTED ON SECOND READING this 26th day of September, 2019, on a motion made by _____ and seconded by _____.

McKay _____
Jablonski _____
Vacant _____
Hartmann _____
Schroeder _____

Ayes _____
Nays _____
Absent _____

[Signatures on Following Page]

Doug McKay, Mayor

ATTEST:

Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

Keith M. Poliakoff, J.D., Town Attorney
35848161.1

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BUDGET SUMMARY

Town of Southwest Ranches, Florida - Fiscal Year 2019 - 2020

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SOUTHWEST RANCHES ARE 2.5% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General Fund 4.6564 Voted Debt 0.0000

Second Public Hearing: Exhibit A - FINAL ADOPTED

Thursday, September 26, 2019 @ 6:00pm

	CAPITAL			VOLUNTEER		DEBT		TOTAL	
	GENERAL FUND	PROJECTS FUND	TRANSPORTATION FUND	FIRE FUND	SERVICE FUND	SOLID WASTE FUND	ALL FUNDS		
ESTIMATED REVENUES:									
TAXES:									
Ad Valorem Taxes	6,549,694	0	0	0	0	0	0	6,549,694	0
Ad Valorem Taxes	0	0	0	0	0	0	0	0	0
Franchise/Utility Taxes	1,869,399	0	0	0	0	0	0	1,869,399	0
Sales & Use Taxes	634,684	0	0	0	0	0	0	634,684	0
Permits/Licenses/Inspections	856,984	0	0	0	0	0	0	856,984	0
Intergovernmental	0	180,000	547,943	0	0	0	0	727,943	0
Charges for Services	128,100	0	0	0	0	1,678,660	0	1,806,760	0
Fines & Forfeitures	243,600	0	0	0	0	0	0	243,600	0
Loan Proceeds	0	0	0	0	0	0	0	0	0
Special Fire Assessment	1,982,403	0	0	0	0	0	0	1,982,403	0
Miscellaneous Revenues	206,969	0	5,000	0	0	8,625	0	230,594	0
TOTAL SOURCES	12,471,833	180,000	552,943	10,000	0	1,687,285	0	14,902,061	0
Interfund Transfers - In	251,160	72,000	862,267	192,506	1,028,791	120,379	0	2,527,103	0
Fund Balance/Reserves/Net Assets	73,000	23,039	693,115	0	0	0	0	789,154	0
TOTAL REVENUES, TRANSFERS & BALANCES	12,795,993	275,039	2,108,325	202,506	1,028,791	1,807,664	0	18,218,318	0
EXPENDITURES/EXPENSES									
General Government	2,094,583	0	0	0	0	0	0	2,094,583	0
Law Enforcement	2,919,093	0	0	0	0	0	0	2,919,093	0
Fire Rescue Services	3,915,418	0	0	202,506	0	0	0	4,117,924	0
Community Services (Planning, Zoning & Engineering)	411,462	0	0	0	0	0	0	411,462	0
Physical Environment (Permits/Code/Roads/Solid Waste/TH)	721,516	215,039	2,108,325	0	0	1,430,500	0	4,475,380	0
Parks, Recreation and Open Space	415,969	60,000	0	0	0	0	0	475,969	0
Debt Service	0	0	0	0	908,412	120,379	0	1,028,791	0
Contingency	162,388	0	0	0	0	5,625	0	168,013	0
TOTAL EXPENDITURES/EXPENSES	10,640,429	275,039	2,108,325	202,506	908,412	1,556,504	0	15,691,215	0
Interfund Transfers - Out	2,155,564	0	0	0	120,379	251,160	0	2,527,103	0
Fund Balance/Reserves/Net Assets	0	0	0	0	0	0	0	0	0
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	12,795,993	275,039	2,108,325	202,506	1,028,791	1,807,664	0	18,218,318	0

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE TOWN CLERK'S OFFICE (13400 GRIFFIN ROAD, SOUTHWEST RANCHES, FL 33330-2628) AS A PUBLIC RECORD.