



Southwest Ranches Town Council

SECOND BUDGET HEARING

Agenda of September 22, 2022

Southwest Ranches Council Chambers
6:00 PM Thursday

13400 Griffin Road
Southwest Ranches, FL 33330

| | | | |
|--|---|--|--|
| <u>Mayor</u> Steve Breitreuz | <u>Town Council</u> Jim Allbritton Bob Hartmann David Kuczenski | <u>Town Administrator</u> Andrew D. Berns | <u>Town Attorney</u> Keith M. Poliakoff, J.D. |
| <u>Vice Mayor</u> Gary Jablonski | | <u>Town Financial Administrator</u> Emil C. Lopez, CPM | <u>Assistant Town Administrator/Town Clerk</u> 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 PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE FISCAL YEAR 2022-2023, COMMENCING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; 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 2022-2023, COMMENCING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; 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.**

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
Steve Breitkreuz, *Mayor*
Gary Jablonski, *Vice Mayor*
Jim Allbritton, *Council Member*
Bob Hartmann, *Council Member*
David Kuczenski, *Council Member*

Andrew D. Berns, *Town Administrator*
Keith M. Poliakoff, *JD, Town Attorney*
Russell Muniz, *Assistant Town Administrator/Town Clerk*
Emil C. Lopez, *CPM, Town Financial Administrator*

COUNCIL MEMORANDUM

TO: Honorable Mayor Breitkreuz and Town Council
VIA: Andrew D. Berns, Town Administrator
FROM: Emil C. Lopez
DATE: 9/22/2022
SUBJECT: FY 2022-2023 Final Millage Rate

Recommendation

To conduct a statutorily required public hearing and to adopt a tentative millage rate resolution of 3.9000 mills, which is lower than the Fiscal Year 2021-2022 adopted rate (4.2500).

Strategic Priorities

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

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 a final millage rate of 3.9000, which represents a 2.68% higher than the roll-back rate and that it corresponds to the direction received during the August 16, 2022, budget workshop. This millage rate will assist with funding the Fiscal Year 2022-2023 budget and facilitate the policy direction received from Council during the budget

workshop as previously mentioned.

Fiscal Impact/Analysis

The proposed final millage rate of 3.9000 represents a combined \$51 increase in the Southwest Ranches portion of the tax bill on homes with a \$500,000 taxable value as well as 2.68% increase from the roll-back rate. **However, FY 2023 eligible “Save our Homes” exemption property owners change in net taxable value, will not exceed 1.4%.**

Staff Contact:

Emil C. Lopez, Town Financial Administrator

ATTACHMENTS:

| Description | Upload Date | Type |
|--|-------------|------------|
| RESO 2022 FINAL Millage FY22-23 09222022 for TA Approved | 9/15/2022 | Resolution |
| Exhibit A - Millage maximums | 9/15/2022 | Exhibit |

RESOLUTION NO. 2022-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 PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE FISCAL YEAR 2022-2023, COMMENCING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; 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 Monday, September 12, 2022, 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 2022-2023 was held at 6:00 P.M. on Thursday, September 22, 2022, 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 \$1,920,612,934.

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 22, 2022, and pursuant to Exhibit A, hereby approves and adopts the Fiscal Year 2022-2023 operating millage rate for the Town of Southwest Ranches of 3.9000 mills, which is greater than the rolled -back rate of 3.7981 mills by 2.68%. 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 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 Resolution.

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

PASSED AND ADOPTED by the Town Council of the Town of Southwest Ranches, Florida, this 22nd day of September 2022, on a motion by _____ and seconded by _____.

Breitkreuz _____
Jablonski _____
Allbritton _____
Hartmann _____
Kuczenski _____

Ayes _____
Nays _____
Absent _____

Steve Breitkreuz, Mayor

ATTEST:

Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

Keith M. Poliakoff, J.D., Town Attorney
1001.165.01

**Fiscal Year 2023 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 2023 levy increase per \$500,000 of taxable value* |
|---|----------------|-----------------|------------------------------|---|---|
| Current Year Roll-Back Rate (Town of SWR Operating 3.7981 + TSDOR .0000 Rates) | 3 | 3.7981 | \$6,929,946 | (\$185,924) | \$0 |
| FY 2022-2023 Proposed Rates (Town of SWR Operating 3.9000 + TSDOR .0000 Rates) | 3 | 3.9000 | \$7,115,871 | \$317,860 | \$51 * |
| Adjusted Current Year Roll-Back Rate | 3 | 4.2295 | \$7,717,071 | \$601,200 | \$216 |
| Maximum Majority Vote | 3 | 4.4887 | \$8,190,003 | \$1,074,132 | \$345 |
| Maximum Super Majority Rate | 4 | 4.9376 | \$9,009,058 | \$1,893,187 | \$570 |
| Unanimous (Maximum) | 5 | 10.0000 | \$18,245,823 | \$11,129,952 | \$3,101 |

Note: * Property owners without a change in net taxable value will receive a real cash reduction of 8.24% in their Town of Southwest Ranches portion of their tax bill due to the proposed reduction in the millage rate from 4.2500 to 3.9000. It is important to note that FY 2023 eligible "Save our Homes" exemption property owners change in net taxable value will not exceed 1.4%.

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Southwest Ranches, FL 33330-2628

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Town Council
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Emil C. Lopez, *CPM, Town Financial Administrator*

COUNCIL MEMORANDUM

TO: Honorable Mayor Breitkreuz and Town Council
VIA: Andrew D. Berns, Town Administrator
FROM: Emil C. Lopez
DATE: 9/22/2022
SUBJECT: FY 2022-2023 Budget Adoption - 2nd Reading

Recommendation

It is recommended that the second required public hearing be held, and that Council approve the required second reading to adopt the Fiscal Year 2022-2023 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 second public hearing on the Town of Southwest Ranches proposed Fiscal Year 2022-2023 budget and for adoption of the budget for that year.

"Exhibit A" to the accompanying ordinance presents the Fiscal Year 2022-2023 Town of Southwest Ranches Proposed Budget as revised, in summary form. The summary reflects the fund aggregate revenues and expenditures for each fund as adopted by the Town Council during July 28th, 2022, as revised pursuant to further direction received from Town Council during the August 16th, 2022, budget workshop meeting requiring no change to the Transportation Surface Drainage and Rehabilitation (TSDOR) millage rates. The adoption of this revised summary, limits Town expenditures to the appropriations for each fund and provides implicit support for the detailed 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. The FY 202-2023 detailed Proposed Budget as revised, was approved by Town Council during the first hearing held on September 12, 2022. The Budget which is represented by the Summary, seeks to balance progress and governmental spending.

Fiscal Impact/Analysis

Establishing a final Budget millage rate that requires a majority vote (3 out of 5 Council members) with total resulting revenues of \$7,115,871 will enable the Town Council to evaluate all management's proposed budgeted FY 2022-2023 operating, capital improvement and program modification recommendations while also receiving public discussion and input during the Town's second public hearing.

Modifications to the proposed budget at this point may be made. However, increases to appropriations after this hearing would result in significant costs to re-advertise and delays in implementing a tax levy. If a final budget is not approved by October 1, 2022, 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 a public hearing process, and is approved.

Staff Contact:

Emil C. Lopez, Town Financial Administrator

ATTACHMENTS:

| Description | Upload Date | Type |
|---|-------------|------------|
| ORD 2022-xxx Proposed 22-23 - 2nd Budget Hearing - 09222022 for TA Approved | 9/15/2022 | Resolution |
| Exhibit A - Budget Summary FY22-23 | 9/15/2022 | Exhibit |

ORDINANCE NO. 2022-XXX

AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE BUDGET OF THE TOWN OF SOUTHWEST RANCHES FOR FISCAL YEAR 2022-2023, COMMENCING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; 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 Monday, September 12, 2022, at 6:00 P.M.; and

WHEREAS, a Public Hearing on the Town of Southwest Ranches' final budget for Fiscal Year 2022-2023 was held at 6:00 P.M. on Thursday, September 22, 2022, 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 2022-2023, 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 2022-2023 Fiscal Year, and the Town's funds may be expended commencing October 1, 2022, and ending September 30, 2023.

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 \$1,920,612,934.

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 2021-2022 adopted budget as well as budget amendments pursuant to subsequent resolutions as indicated in Section 5 of this Ordinance not expended during Fiscal Year 2021-2022 may be used and expended during subsequent fiscal years.

Section 5: Amendments. The Town of Southwest Ranches budget for the Fiscal Year 2022-2023, 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, 2022 on a motion made by Council Member Kuczenski and seconded by Vice Mayor Jablonski.

PASSED AND ADOPTED ON SECOND READING this ____ day of _____, 2022, on a motion made by _____ and seconded by _____.

| | | | |
|------------|-------|--------|-------|
| Breitkreuz | _____ | Ayes | _____ |
| Jablonski | _____ | Nays | _____ |
| Allbritton | _____ | Absent | _____ |
| Hartmann | _____ | | |
| Kuczenski | _____ | | |

[Signatures on Following Page]

Steve Breitkreuz, Mayor

ATTEST:

Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

Keith M. Poliakoff, J.D., Town Attorney
1001.164.01

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BUDGET SUMMARY

Town of Southwest Ranches, Florida - Fiscal Year 2022 - 2023

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SOUTHWEST RANCHES ARE 26.2% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General Fund 3.9000
Voted Debt 0.0000

Second Public Hearing: Exhibit A
 Thursday, September 22, 2022 @ 6:00pm

| | CAPITAL | | | DEBT | | | TOTAL |
|---|-------------------|----------------|---------------------|----------------|----------------|------------------|-------------------|
| | GENERAL FUND | PROJECTS FUND | TRANSPORTATION FUND | FIRE FUND | SERVICE FUND | SOLID WASTE FUND | |
| ESTIMATED REVENUES: | | | | | | | |
| TAXES: | | | | | | | |
| Millage per \$1,000 | | | | | | | |
| Ad Valorem Taxes | 7,115,870 | 0 | 0 | 0 | 0 | 0 | 7,115,870 |
| Ad Valorem Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0.0000 (voted debt) | 2,002,263 | 0 | 0 | 0 | 0 | 0 | 2,002,263 |
| Franchise/Utility Taxes | 635,600 | 0 | 0 | 0 | 0 | 0 | 635,600 |
| Sales & Use Taxes | 1,738,087 | 0 | 0 | 0 | 0 | 0 | 1,738,087 |
| Permits/Licenses/Inspections | 3,601,550 | 180,000 | 2,525,791 | 0 | 0 | 0 | 6,307,341 |
| Intergovernmental | 103,996 | 0 | 0 | 0 | 0 | 0 | 103,996 |
| Charges for Services | 224,130 | 0 | 0 | 0 | 0 | 2,944,222 | 3,048,218 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Loan Proceeds | 2,699,667 | 0 | 0 | 0 | 0 | 0 | 2,699,667 |
| Special Fire Assessment | 141,393 | 0 | 5,253 | 0 | 0 | 3,500 | 160,146 |
| Miscellaneous Revenues | | | | 10,000 | | | |
| TOTAL SOURCES | 18,262,556 | 180,000 | 2,531,044 | 10,000 | 0 | 2,947,722 | 23,931,322 |
| Interfund Transfers - In | 283,125 | 69,500 | 826,950 | 281,634 | 417,965 | 0 | 1,879,174 |
| Fund Balance/Reserves/Net Assets | 269,514 | 45,000 | 505,090 | 0 | 456,146 | 0 | 1,275,750 |
| TOTAL REVENUES, TRANSFERS & BALANCES | 18,815,195 | 294,500 | 3,863,084 | 291,634 | 874,111 | 2,947,722 | 27,086,246 |
| EXPENDITURES/EXPENSES | | | | | | | |
| General Government | 2,499,000 | 0 | 0 | 0 | 0 | 0 | 2,499,000 |
| Law Enforcement | 3,388,161 | 0 | 0 | 0 | 0 | 0 | 3,388,161 |
| Fire Rescue Services | 4,786,449 | 0 | 0 | 291,634 | 0 | 0 | 5,078,083 |
| Community Services (Planning, Zoning & Engineering) | 736,226 | 0 | 0 | 0 | 0 | 0 | 736,226 |
| Physical Environment (Permits/Code/Roads/Solid Waste/TH) | 1,405,020 | 180,000 | 3,863,084 | 0 | 0 | 2,664,597 | 8,112,701 |
| Parks, Recreation and Open Space | 544,424 | 114,500 | 0 | 0 | 0 | 0 | 658,924 |
| ARPA - Intergovernmental | 3,605,350 | 0 | 0 | 0 | 0 | 0 | 3,605,350 |
| Debt Service | 0 | 0 | 0 | 0 | 874,111 | 0 | 874,111 |
| Contingency | 254,516 | 0 | 0 | 0 | 0 | 0 | 254,516 |
| TOTAL EXPENDITURES/EXPENSES | 17,219,146 | 294,500 | 3,863,084 | 291,634 | 874,111 | 2,664,597 | 25,207,072 |
| Interfund Transfers - Out | 1,596,049 | 0 | 0 | 0 | 0 | 283,125 | 1,879,174 |
| Fund Balance/Reserves/Net Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES | 18,815,195 | 294,500 | 3,863,084 | 291,634 | 874,111 | 2,947,722 | 27,086,246 |

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.