



Southwest Ranches Town Council

SECOND BUDGET HEARING

Agenda of September 28, 2023

Southwest Ranches Council Chambers
6:00 PM Thursday

13400 Griffin Road
Southwest Ranches, FL 33330

<u>Mayor</u> Steve Breitreuz	<u>Town Council</u> Bob Hartmann Gary Jablonski	<u>Town Administrator</u> Andrew D. Berns, MPA	<u>Town Attorney</u> Keith M. Poliakoff, J.D.
<u>Vice Mayor</u> Jim Allbritton	David Kuczenski, Esq.	<u>Town Financial Administrator</u> Emil C. Lopez, CPM	<u>Assistant Town Administrator/Town Clerk</u> Russell C. Muniz, MPA

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

Tentative Millage Rate Resolution

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 2023-2024, COMMENCING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; 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 2023-2024, COMMENCING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; 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 First Reading - September 14, 2023}**

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 Breitreuz, Mayor
Jim Allbritton, Vice Mayor
Bob Hartmann, Council Member
Gary Jablonski, Council Member
David Kuczenski, Esq. Council Member

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

COUNCIL MEMORANDUM

TO: Honorable Mayor Breitreuz and Town Council
VIA: Andrew D. Berns, Town Administrator
FROM: Emil C. Lopez, Town Financial Administrator
DATE: 9/28/2023
SUBJECT: FY 2023-2024 Final Millage Rate

Recommendation

To conduct a statutorily required second and final public hearing and to adopt a final millage rate resolution of 3.9000 mills, which is the same as last year (Fiscal Year 2022-2023).

- 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 11.82% higher than the roll-back rate and that it corresponds to the direction received during the August 15, 2023, budget workshop. This millage rate will assist with funding the Fiscal Year 2023-2024 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 \$206 increase in the Southwest Ranches portion of the tax bill on homes with a \$500,000 taxable value as well as 11.82% increase from the roll-back rate. **However, FY 2024 eligible “Save our Homes” exemption property owners change in net taxable value, will not exceed 1.3%.**

Staff Contact:

Emil C. Lopez, Town Financial Administrator

ATTACHMENTS:

Description	Upload Date	Type
FY 23-24 Final Millage Rate - TA Approved	9/21/2023	Resolution
Exhibit A - Millage Rate maximums	9/20/2023	Exhibit

RESOLUTION NO. 2023-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 2023-2024, COMMENCING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; 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 14, 2023, 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 2023-2024 was held at 6:00 P.M. on Thursday, September 28, 2023, 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 \$2,222,562,462.

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 28, 2023, and pursuant to Exhibit A, hereby approves and adopts the Fiscal Year 2023-2024 operating millage rate for the Town of Southwest Ranches of 3.9000 mills, which is greater than the rolled -back rate of 3.4877 mills by 11.82%. 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 28th day of September 2023, on a motion by _____ and seconded by _____.

Breitkreuz _____
Allbritton _____
Hartmann _____
Jablonski _____
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
1001.2393.01

**Fiscal Year 2024 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	3	3.4877	\$7,364,050	(\$870,543)	\$0
FY 2023-2024 Proposed Rate	3	3.9000	\$8,234,594	\$1,118,723	\$206 *
Adjusted Current Year Roll-Back Rate	3	4.0142	\$8,475,720	\$241,126	\$263
Maximum Majority Vote	3	4.1282	\$8,716,423	\$481,829	\$320
Maximum Super Majority Rate	4	4.5410	\$9,588,023	\$1,353,429	\$527
Unanimous (Maximum)	5	10.0000	\$21,114,343	\$12,879,749	\$3,256

Note: * Property owners without a change in net taxable value will receive a real cash reduction of 15.72% in their Town of Southwest Ranches portion of their tax bill due to the increase in taxable value. It is important to note that FY 2024 eligible "Save our Homes" exemption property owners change in net taxable value will not exceed 1.3%.

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2628

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Russell Muniz, MPA, Assistant Town Administrator/Town Clerk
Emil C. Lopez, CPM, Town Financial Administrator

COUNCIL MEMORANDUM

TO: Honorable Mayor Breitreuz and Town Council
VIA: Andrew D. Berns, Town Administrator
FROM: Emil C. Lopez, Town Financial Administrator
DATE: 9/28/2023
SUBJECT: FY 2023-2024 Budget - 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 2023-2024 budget, summarized as Exhibit A to the accompanying Ordinance.

- 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 2023-2024 budget and for adoption of the budget for that year.

“Exhibit A” to the accompanying ordinance presents the Fiscal Year 2023-2024 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 27th, 2023, as revised pursuant to further direction received from Town Council during the August 15th, 2023, budget workshop meeting. 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 FY2023-2024 detailed Proposed Budget as revised, was approved by the Town Council during the first hearing held on September 14, 2023. 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 \$8,234,594 will enable the Town Council to evaluate all management's proposed budgeted FY 2023-2024 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, 2023, 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 2023-xxx Proposed 23-24 - 2nd Budget Hearing - TA Approved	9/21/2023	Ordinance
FY23-24 Budget Summary - Exhibit A	9/20/2023	Exhibit

ORDINANCE NO. 2023-XXX

AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE BUDGET OF THE TOWN OF SOUTHWEST RANCHES FOR FISCAL YEAR 2023-2024, COMMENCING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; 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 14, 2023, at 6:00 P.M.; and

WHEREAS, a Public Hearing on the Town of Southwest Ranches' final budget for Fiscal Year 2023-2024 was held at 6:00 P.M. on Thursday, September 28, 2023, 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 2023-2024, 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 2023-2024 Fiscal Year, and the Town's funds may be expended commencing October 1, 2023, and ending September 30, 2024.

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 \$2,222,562,462.

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 2022-2023 adopted budget as well as budget amendments pursuant to subsequent resolutions as indicated in Section 5 of this Ordinance not expended during Fiscal Year 2022-2023 may be used and expended during subsequent fiscal years.

Section 5: Amendments. The Town of Southwest Ranches budget for the Fiscal Year 2023-2024, 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 14th day of September 2023 on a motion made by _____ and seconded by _____.

PASSED AND ADOPTED ON SECOND READING this 28th day of September 2023 on a motion made by _____ and seconded by _____.

Breitkreuz	_____	Ayes	_____
Allbritton	_____	Nays	_____
Hartmann	_____	Absent	_____
Jablonski	_____		
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
1001.2394.01

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BUDGET SUMMARY

Town of Southwest Ranches, Florida - Fiscal Year 2023 - 2024

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SOUTHWEST RANCHES ARE 2.58% LESS THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General Fund 3.9000
Voted Debt 0.0000
Second Public Hearing: Exhibit A
 Thursday, September 28, 2023 @ 6:00pm

	GENERAL FUND	CAPITAL PROJECTS FUND	TRANSPORTATION FUND	VOLUNTEER			TOTAL ALL FUNDS
				FIRE FUND	SERVICE FUND	SOLID WASTE FUND	
ESTIMATED REVENUES:							
TAXES:							
Millage per \$1,000							
Ad Valorem Taxes 3.9000	8,234,594	0	0	0	0	0	8,234,594
Ad Valorem Taxes 0.0000 (voted debt)	0	0	0	0	0	0	0
Franchise/Utility Taxes	2,022,640	0	0	0	0	0	2,022,640
Sales & Use Taxes	640,931	0	0	0	0	0	640,931
Permits/Licenses/Inspections	1,867,018	0	0	0	0	0	1,867,018
Intergovernmental	2,053,573	0	1,768,274	0	0	0	3,821,847
Charges for Services	107,711	0	0	0	0	0	107,711
Fines & Forfeitures	164,120	0	0	0	0	3,054,548	3,162,259
Loan Proceeds	0	0	0	0	0	0	0
Special Fire Assessment	2,844,001	0	0	0	0	0	2,844,001
Miscellaneous Revenues	416,458	0	77,016	10,000	17,427	58,767	579,668
TOTAL SOURCES	18,351,046	0	1,845,290	10,000	17,427	3,113,315	23,337,078
Interfund Transfers - In	276,669	0	1,245,162	286,482	825,989	0	2,634,302
Fund Balance/Reserves/Net Assets	271,000	45,000	100,000	0	0	0	416,000
TOTAL REVENUES, TRANSFERS & BALANCES	18,898,715	45,000	3,190,452	296,482	843,416	3,113,315	26,387,380
EXPENDITURES/EXPENSES							
General Government	2,239,140	0	0	0	0	0	2,239,140
Law Enforcement	3,586,512	0	0	0	0	0	3,586,512
Fire Rescue Services	5,166,186	0	0	296,482	0	0	5,462,668
Community Services (Planning, Zoning & Engineering)	804,986	0	0	0	0	0	804,986
Physical Environment (Permits/Code/Roads/Solid Waste/TH)	1,393,220	0	3,190,452	0	0	2,836,646	7,420,318
Parks, Recreation and Open Space	678,965	45,000	0	0	0	0	723,965
ARPA - Intergovernmental	2,053,573	0	0	0	0	0	2,053,573
Debt Service	0	0	0	0	843,416	0	843,416
Contingency	618,500	0	0	0	0	0	618,500
TOTAL EXPENDITURES/EXPENSES	16,541,082	45,000	3,190,452	296,482	843,416	2,836,646	23,753,078
Interfund Transfers - Out	2,357,633	0	0	0	0	276,669	2,634,302
Fund Balance/Reserves/Net Assets	0	0	0	0	0	0	0
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	18,898,715	45,000	3,190,452	296,482	843,416	3,113,315	26,387,380

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.