



Southwest Ranches Town Council

SPECIAL MEETING Agenda of August 20, 2019

Southwest Ranches Council Chambers
7:00 PM Tuesday

13400 Griffin Road
Southwest Ranches, FL 33330

<u>Mayor</u> Doug McKay	<u>Town Council</u> Freddy Fisikelli Bob Hartmann	<u>Town Administrator</u> Andrew D. Berns	<u>Town Attorney</u> Keith M. Poliakoff, J.D.
<u>Vice Mayor</u> Gary Jablonski	Denise Schroeder	<u>Town Financial Administrator</u> Martin Sherwood, CPA CGFO	<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. Repeal and Replace of Fire Assessment Resolution

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA REPEALING RESOLUTION NO. 2019-048 AND APPROVING A NEW PRELIMINARY FIRE SERVICES ASSESSMENT RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA; PROVIDING PURPOSE AND DEFINITIONS; PROVIDING FOR THE IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS; INCORPORATING THE FIRE PROTECTION ASSESSMENT REPORT; PROVIDING FOR LEGISLATIVE DETERMINATION OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; ESTABLISHING THE RATE OF ASSESSMENT; DIRECTING THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR AN EXEMPTION FOR VETERAN'S SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

4. Fiscal Year 2019-2020 Budget Presentation - Martin Sherwood, Town Financial Administrator

5. 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 Breitreuz, 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: Russell Muñoz, Assistant Town Administrator/Town Clerk
DATE: 8/20/2019
SUBJECT: Repeal and Replace of Fire Assessment Resolution

Recommendation

Town Council consideration for a motion to approve the resolution.

Strategic Priorities

- A. Sound Governance
- C. Reliable Public Safety

Background

The Town Council passed Resolution 2019-048 which set the preliminary fire assessment rates for FY 2020 on July 25, 2019. After the passage of the resolution, the classification of Agricultural properties with non-pole barns which have an assessed property value of \$10,000 or more as determined by the Broward County Property Appraiser were placed into the Commercial classification as outlined in the 2011 Fire study. As a result of the classification of these properties, the Town Council recognized the impact it would have on these property owners and directed that options be brought back to Council for a more equitable distribution of the cost to provide fire services for all property owners.

As a result, this resolution seeks to repeal Resolution 2019-048 and replace it with this resolution to reestablish the fire services assessment rates and reclassify the aforementioned property owners from the Commercial classification into the Vacant/Agricultural classification for Fiscal Year 2020.

Fiscal Impact/Analysis

The total amount raised from the fire assessment remains unchanged at \$2,174,225 from what was approved in Resolution 2019-048. However, the Commercial classification rate needed to be increased from what was approved (\$0.39 per s.f.) to what is proposed in this resolution (\$0.90 per s.f.).

Staff Contact:

Russell Muñiz, Assistant Town Administrator/Town Clerk
Martin Sherwood, Town Financial Administrator

ATTACHMENTS:

Description	Upload Date	Type
Repeal and Replace FY 2020 Fire Assessment Reso - TA Approved	8/16/2019	Resolution
Y20 Fire assess worksheet - Exhibit A	8/16/2019	Exhibit

RESOLUTION NO. 2019-

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA REPEALING RESOLUTION NO. 2019-048 AND APPROVING A NEW PRELIMINARY FIRE SERVICES ASSESSMENT RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA; PROVIDING PURPOSE AND DEFINITIONS; PROVIDING FOR THE IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS; INCORPORATING THE FIRE PROTECTION ASSESSMENT REPORT; PROVIDING FOR LEGISLATIVE DETERMINATION OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; ESTABLISHING THE RATE OF ASSESSMENT; DIRECTING THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR AN EXEMPTION FOR VETERAN'S SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Southwest Ranches, Florida, has enacted Ordinance No. 2001-09 (the "Ordinance"), which authorizes the imposition of Fire Service Assessments for fire services, facilities, and programs against Assessed Property located within the Town; and

WHEREAS, pursuant to Ordinance 2001-09, the imposition of a Fire Services Assessment for fire services, facilities, and programs for Fiscal Year 2020 requires certain processes such as the preparation of the Preliminary Fire Services Assessment Roll; and

WHEREAS, annually, a Preliminary Fire Services Assessment Resolution describing the method of assessing fire costs against assessed property located within the Town, directing the preparation of an assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Ordinance for imposition of Fire Assessments; and

WHEREAS, the Town Council imposed a Fire Assessment for the previous fiscal year (FY 2019), and the imposition of a Fire Assessment for fire services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Assessed Costs among parcels of Assessed Property; and

WHEREAS, the Town Council, during the Fiscal Year 2013, made an initial policy decision and adopted Resolution 2012-034, regarding legally recognized disabled veterans who live on homesteaded properties titled in their name in the Town, and who have received a Veteran's Service-Connected Total and Permanent Disability ad valorem tax exemption providing them with a 100% exemption for Fire Service Assessments pursuant

to a June 23, 2011 unanimous vote and wish to provide for such exemption for the Fiscal Year 2020.

WHEREAS, the Town Council of the Town of Southwest Ranches, Florida, desires to impose a fire service assessment program within the Town using the tax bill collection method for the Fiscal Year beginning on October 1, 2019, and deems it to be in the best interests of the citizens and residents of the Town of Southwest Ranches to adopt this Preliminary Annual Rate Resolution so that the Town may impose Fire Assessments for Fiscal Year 2020; and

WHEREAS, at the July 25, 2019 Regular Meeting, the Town Council approved Resolution 2019-048 which approved a preliminary fire services assessment for Fiscal Year 2020; and

WHEREAS, the previously approved assessment placed 123 agriculturally exempt properties with barn structures in excess of \$10,000 of value in the Commercial category; and

WHEREAS, after re-analyzing the Town's Fire Assessment Study, the Town Council believes that these properties should be classified in the Vacant/Agricultural category; and

WHEREAS, the Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for Fiscal Year 2019-2020, shall be adjusted accordingly and is the amount determined in the Estimated Fire Protection Assessment Rate Schedule as described in the Report, attached as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA:

Section 1. That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

Section 2. Resolution No. 2019-048 is hereby repealed in its entirety and replaced as follows.

Section 3. Authority. This resolution is adopted pursuant to the provisions of Ordinance No. 2001-9, the Preliminary Assessment Resolution (Resolution 2018-062) and sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

Section 4. Purpose and Definitions. This Resolution constitutes the Preliminary Fire Services Assessment Resolution as defined in the Ordinance (codified as Sections 12-19 through 12-85 in the Town of Southwest Ranches Code of Ordinances), which imposes Fire Assessments for the Fiscal Year beginning October 1, 2019. All capitalized words and terms not otherwise defined herein shall have the meanings set

forth in the Ordinance. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

Section 5. Provision and funding of Fire Protection Services. Upon the imposition of a Fire Protection Assessment for fire protection services, facilities, or programs against Assessed Property located within the Town, the Town shall provide fire protection services to such Assessed Property. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining costs of providing fire protection services, facilities, and programs shall be funded by lawfully available Town revenues other than Fire Protection Assessment proceeds. Costs related to the provision of Emergency Medical Services (EMS) have not been included in the Fire Protection Assessed Costs and shall be paid for by the Town from other lawfully available funds and shall not be paid out of Fire Assessment revenues.

A. It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Town will be benefitted by the Town's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Assessment Resolution.

Section 6. Imposition and Computation of Fire Protection Assessments. Fire Protection Assessments shall be imposed against all Assessed Parcels within the Assessment Property Categories. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Assessment Resolution, more specifically as presented in Exhibit "A" which utilizes the Assessment methodology in the Fire Assessment (Willdan) Report dated September 12, 2011 and approved by Council on September 12, 2011. Where the use of a building or buildings on a parcel indicates a use different from the DOR Code assigned to the parcel, the Town has the authority to impose the appropriate rate based on the use of the building or buildings regardless of the DOR Code assigned to the parcel. Where multiple buildings on a parcel have different uses, the Town shall impose the appropriate rate based on the use of each individual building. The Fire Protection Assessment imposed on the parcel shall be the total of the Fire Protection Assessments calculated for all buildings on the parcel, excluding for barns on Residential Property with an assessed Dwelling Unit or non-commercial barns on Vacant/Agricultural Property.

Section 7. Legislative Determination of Special Benefit and Fair Apportionment. The legislative determinations of special benefit and fair apportionment embodied in the Preliminary Assessment Resolution are affirmed and incorporated herein by reference including the provisions of FS 170.01 (4); Notwithstanding any other provision of law, a municipality may not levy special assessments for the provision of fire protection services on lands classified as agricultural lands under FS. 193.461 as may be amended from time to time, unless the land contains a residential dwelling or nonresidential farm building, with the exception of an agricultural pole barn, provided the

nonresidential farm building exceeds a just value of \$10,000. Such special assessments must be based solely on the special benefit accruing to that portion of the land consisting of the residential dwelling and curtilage, and qualifying nonresidential farm buildings. As used in this subsection, the term "agricultural pole barn" means a nonresidential farm building in which 70 percent or more of the perimeter walls are permanently open and allow free ingress and egress.

Section 8. Determination of Fire Protection Assessment costs; Establishment of Preliminary Fire Protection Assessment Rates.

A. The Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for Fiscal Year 2019-2020, is the amount determined in the Estimated Fire Protection Assessment Rate Schedule as described in the Report, attached as Exhibit "A". The approval of the Preliminary Fire Protection Assessment Rate Schedules by the adoption of this Preliminary Assessment Resolution determines the amount of the Fire Protection Assessed Costs. The remainder, if any, of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available Town revenue other than Fire Protection Assessment proceeds.

B. The estimated Fire Protection Assessments specified in the Preliminary Fire Protection Assessment Rate Schedules as described in the Report are hereby established to fund the specified Fire Protection Assessed Costs determined to be assessed in Fiscal Year 2019-2020 commencing on October 1, 2019.

C. The estimated Fire Protection Assessments established in this Preliminary Assessment Resolution for Fiscal Year 2019-2020 shall be the proposed assessment rates applied by the Town Administrator in the preparation of the Preliminary Assessment Roll for the Fiscal Year commencing October 1, 2019, as provided in Section 7 of this Preliminary Assessment Resolution.

Section 9. Preliminary Assessment Roll.

A. The Town Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Assessment Roll for the Fiscal Year commencing October 1, 2019, in the manner provided in the Code. The Assessment Roll shall include all Assessed Parcels within the Property Use Categories. The Town Administrator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Initial Assessment Resolution and the Report.

B. A copy of this Preliminary Assessment Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the Preliminary Assessment Roll shall be maintained on file in the Office of the Town

Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Assessment Roll be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to Town staff.

C. It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments for fire protection services as set forth in this Preliminary Assessment Resolution and the Report attached as Exhibit "A" is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the Town.

Section 10. Recognized Disabled Veterans Exemption. Legally recognized Disabled Veterans, who live on homesteaded properties titled in their name within the Town, who have received a veteran's service-connected total and permanent disability ad valorem tax exemption, shall be exempt from the collection of the Fire Assessment. The Town shall buy down this 100% exemption with non-assessment funds.

Section 11. Authorization of Public Hearing. There is hereby established a public hearing to be held at 6:00 p.m. on Thursday, September 12, 2019 in the Council Chambers in Southwest Ranches Town Hall, 13400 Griffin Road, Southwest Ranches, Florida, at which time the Town Council will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider imposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

Section 12. Notice by Publication. The Town Administrator shall publish a notice of the public hearing authorized by Section 10 hereof in the manner and time provided in Section 12-53 of the Code. The notice shall be published no later than Friday August 23, 2019.

Section 13. Notice by Mail. The Town Administrator shall also provide notice by first class mail to the owner of each Assessed Parcel, as required by Section 12-54 of the Code. Such notices shall be mailed no later than Saturday August 24, 2019. The Town Administrator may direct that such notice be combined with the TRIM notices prepared and mailed by the Broward County Property Appraiser.

Section 14. Severability. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

Section 15. Application of Assessment Proceeds. Proceeds derived by the Town from the Fire Protection Assessments shall be deposited into the Fire Protection Assessment Fund and used for the provision of fire protection services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs.

Section 16. Effective Date. This Resolution shall take effect immediately upon its adoption.

[Signatures on Following Page]

PASSED AND ADOPTED by the Town Council of the Town of Southwest Ranches,

Florida, this 20th day of August, 2019, on a motion by _____

and seconded by _____.

McKay _____
Jablonski _____
Fisikelli _____
Hartmann _____
Schroeder _____

Ayes _____
Nays _____
Absent _____

Doug McKay, Mayor

ATTEST:

Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

Keith Poliakoff, Town Attorney

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Town of Southwest Ranches
Proposed FY 2019/2020
Fire Assessment Worksheet

EXHIBIT A

Sources:

Fire Administration Department
 Volunteer Fire Service Department
 Volunteer Fire Fund

Expenditures	Total FY 2019-2020 Proposed	General Fund Portion	Fire Assessment Portion
% Allocation per Consultant Study for FR Contractual Services Only		57.70%	42.30%

Direct Expenses:

Fire Rescue Contractual Service	\$ 3,474,318	\$ 2,004,681	\$ 1,469,637
Operating Expenses	286,807	N/A	286,807
Non-Operating Debt	29,485	N/A	29,485
Capital Outlay	46,808	14,000	32,808
Sub-Total	\$ 3,837,418	\$ 2,018,681	\$ 1,818,737

Other Expenses

Publication & Notification Costs			1,407
Statutory Discount			91,917
Collections Cost			26,372
Fire Assessment Cost Allocation of Townwide Personnel\Contractual Costs			196,793
Fire Protection/Control Contingency			39,000
Total Fire Assessment Expenses			\$ 2,174,225

Based On Consultant Study

Property Category	Assess Unit Type	% Effort Allocation	Amount	Total Proposed Rates FY 19/20	Total Assessed Rates FY 18/19	Difference: (Decrease)
Residential - 2612 Units	Per Dwelling Unit	62.8912%	1,367,396	523.51	543.65	(20.14)
Commercial - 363,054 SF	Per Sq.Ft. Bldg Area	15.0283%	326,749	0.90	0.99	(0.09)
Indust/Warehouse - 130,604 SF	Per Sq.Ft. Bldg Area	9.5818%	208,330	1.60	1.84	(0.24)
Institutional - 551,029 SF	Per Sq.Ft. Bldg Area	6.2499%	135,887	0.25	0.29	(0.04)
Vacant\Agricultural - 1,821 Acres	Per Acre	6.2488%	135,863	95.21	96.00	(0.79)
Total		100%	\$ 2,174,225			

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Town of Southwest Ranches, FL

Fiscal Year 2019 / 2020

**Proposed Budget-Special Meeting (formally
Workshop): Town Hall Council Chambers**

Tuesday, August 20, 2019 @ 7:00pm

Budget Process Calendar Of Events

- Thursday, July 25, 2019:
 - ✓ Preliminary Millage and Initial Fire/Solid Waste Assessment Adoption

- Tuesday, August 20, 2019 (7 pm) (TONIGHT):
 - ✓ FY 2019/2020 Proposed Budget Special Meeting

- Thursday, September 12, 2019 (6 pm):
 - ☐ First Public Hearing for Tentative Millage and Budget Adoption
 - ☐ Final Fire Protection and Solid Waste Special Assessment Adoption

- Saturday, Sept. 21 – Tuesday, Sept. 24, 2019:
 - ☐ Final Budget Advertised

- Thursday, September 26, 2019 (6 pm):
 - ☐ Second Public Hearing for Final Millage and Budget Adoption



Town Council

Doug McKay, Mayor

Gary Jablonski, Vice Mayor

Bob Hartmann, Council Member

Freddy Fisikelli, Council Member

Denise “Dee” Schroeder, Council Member

Town Administration

Andrew D. Berns, MPA, Town Administrator

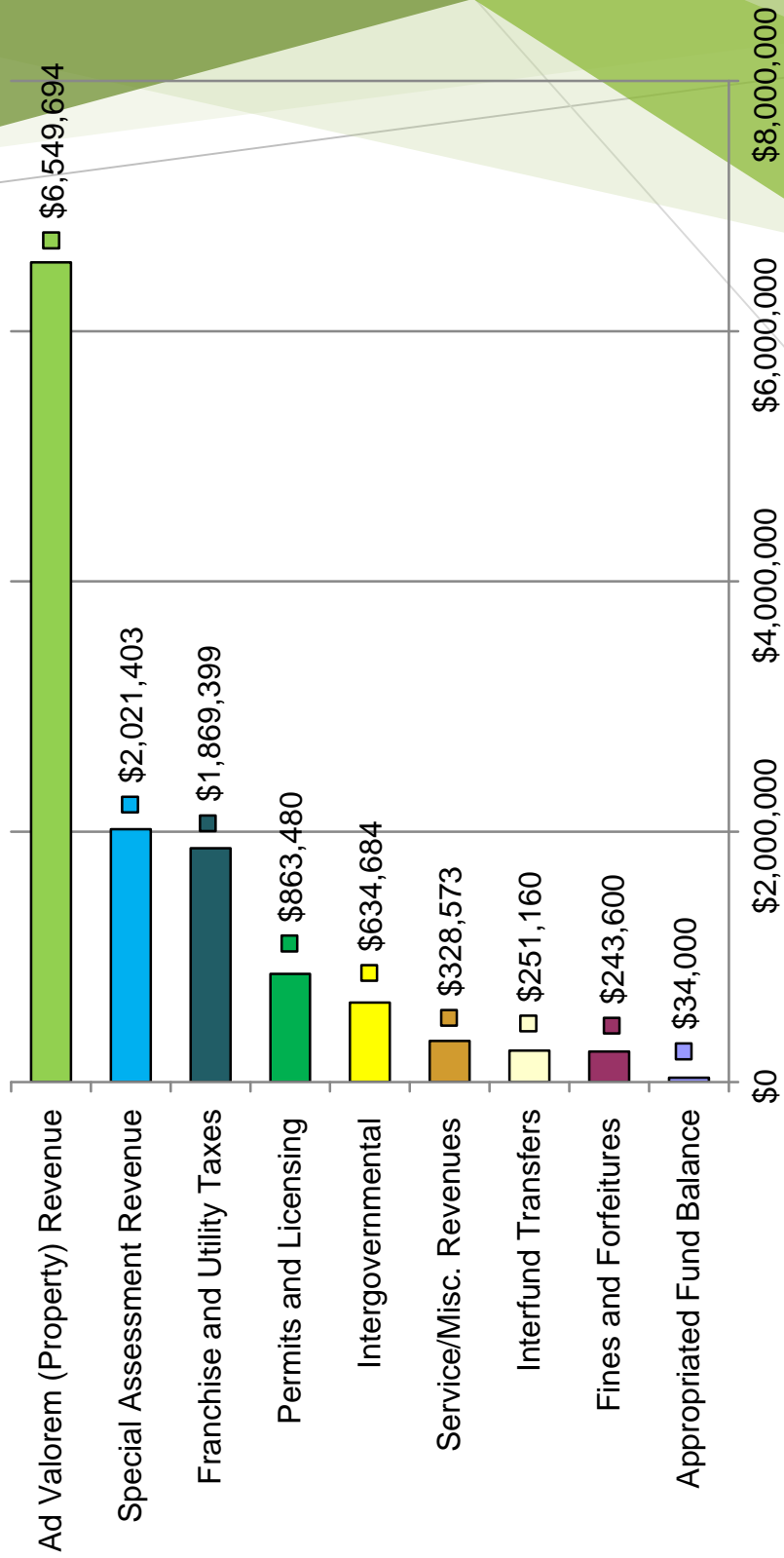
Russell C. Muniz, MBA, MPA, MMC, Assistant Town Administrator/Town Clerk

Keith M. Poliakoff, JD, Town Attorney

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

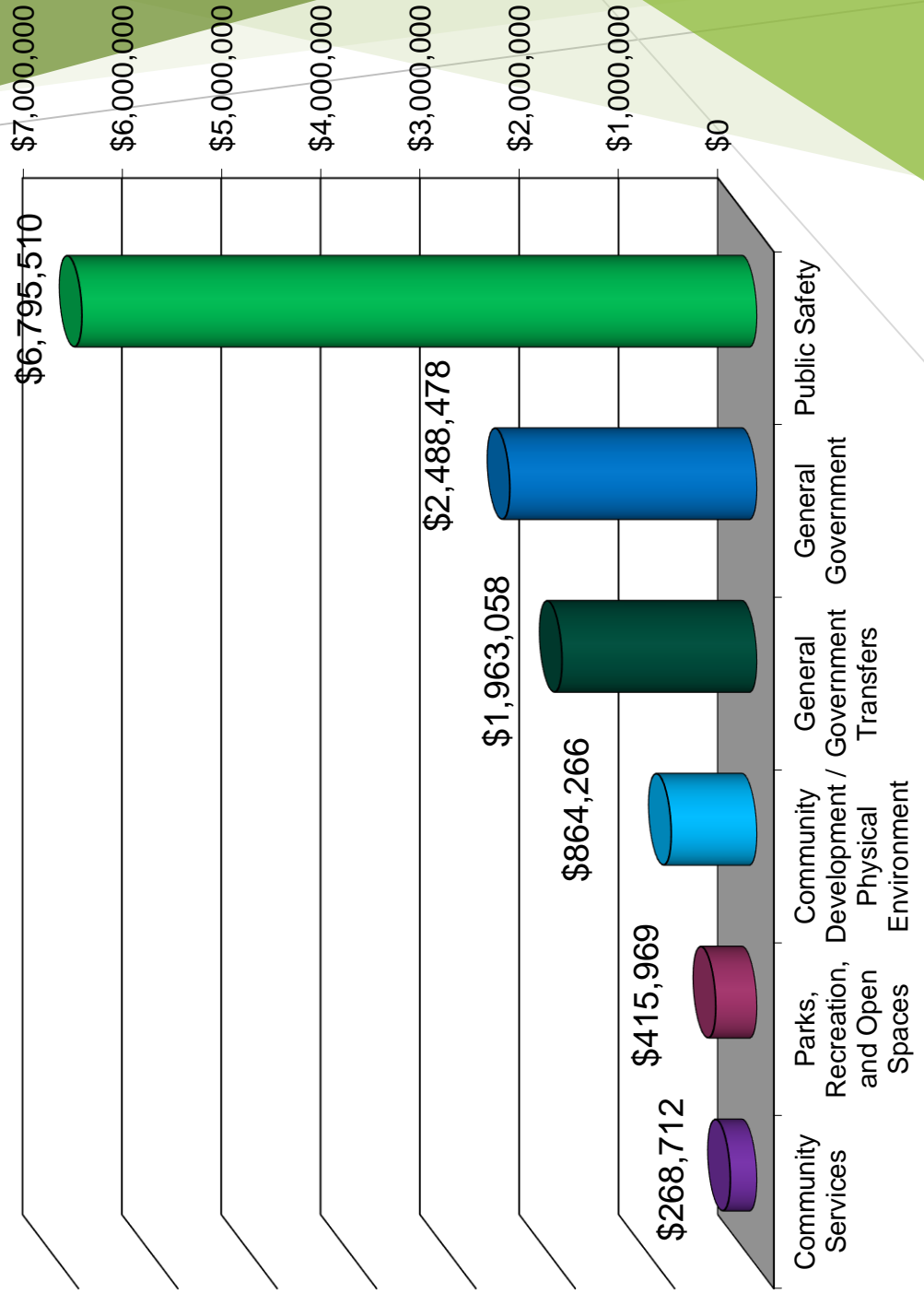
Southwest Ranches Proposed FY 2019/2020 budget Total General Fund Revenues: \$12,795,993

Where do the funds come from?



Southwest Ranches Proposed FY 2019/2020 budget Total General Fund Expenditures by Function: \$12,795,993

Where Do The Funds Go?



Summary

FY 2019/2020 Proposed Rates and Fees Compared to FY 2018/2019

Adopted FY 2019:Rate/Fee Proposed FY 2020:Rate/Fee

- ▲ Operating Millage: 4.4969 mills ▲ Operating Millage: 4.2125 mills
 - ▲ TSDOR Millage: 0.3342 mills ▲ TSDOR Millage: 0.4439 mills
 - ▲ Total: 4.8311 mills ▲ Total: 4.6564 mills
- (Net decrease of .1747 to Roll-Back Rate)
- ▲ Fire Assessment: \$25.16 increase (approx. 4.9% per residential dwelling unit) from FY 2018 ▲ Fire Assessment: **\$20.14 decrease** (approx. **3.7%** per residential dwelling unit) from FY 2019
 - ▲ Solid Waste: \$159.34 increase or greater (overall average of an approx. 37% increase throughout all residential parcel lot sizes) ▲ Solid Waste: **\$21.77 decrease** or greater (overall average of an approx. **5.4%** decrease throughout all residential parcel lot sizes)

COMBINED RATE IMPACTS

▲ Operating Millage:

- ▲ The proposed rate for operating purposes (4.2125 mills) represents a .2844 millage and a \$173 **decrease** per \$250,000 of taxable value which covers funding for some new and/or ongoing program modifications and capital improvement projects.

▲ Transportation Surface Drainage Ongoing Rehabilitation (TSDOR):

- ▲ The proposed funded amount of \$624,267 is an increase from last fiscal year (\$450,000) and therefore represents an increase per \$250,000 of taxable value . The millage rate (.4439 mills) is a .1097 increase from the prior years adopted TSDOR millage rate due primarily to the fact of the increased funded amount. This represents a \$173 increase and when combined with the above operating millage results in a \$0 (zero) net change per \$250,000 of taxable value and a net **decrease** in millage of .1747 (roll back rate)

▲ Residential Fire Rates:

- ▲ The proposed rate would result in a \$20.14 **decrease** per residential dwelling unit.

▲ Solid Waste Rates:

- ▲ The proposed rate structure reflects a **decrease** in all residential categories averaging 5.4% or \$21.77 to \$68.63, depending on parcel lot size square footage.

Property Tax / Millage

1. Millage proposed for TSDOR
2. Municipal Rates Compared

**SOUTHWEST RANCHES PROPOSED
MILLAGE RATE FOR TRANSPORTATION
SURFACE DRAINAGE ONGOING
REHABILITATION (TSDOR). TSDOR
CONSISTS PRIMARILY OF ROAD
RESURFACING AND RESTORATION.**

Fiscal Year	CIP Cost	Net Millage Equivalent
FY 2019/2020	\$624,267 + <u>\$375,834</u> <u>\$1,000,101</u>	.4439 mills (vs. .3342 for \$450,000 in FY 2018/2019) None (Carryover through transportation FB)

How a **Decrease** in Millage is Proposed?

1. Current economic environment supports higher conservatively forecasted FY 2020 operating revenues (i.e. building, permitting & zoning as well as state revenue sharing).
2. Growth in net new taxable value of almost \$25 million (representing 1.64% of 5.39% in total Townwide growth).
3. Significant reduction (in excess of \$216k) in Legal Departmental budgeted expenditures.
4. Lower debt interest expense due to Federal Reserve Bank lowering of interest rates as well as an overall lower outstanding principal balance.

How a **Decrease** in Millage is Proposed? (continued)

5. No material impact in FY 2020 to the General Fund from Florida Statute 170.01(4) which granted a 100% Fire Assessment exemption to all vacant agricultural land in prior year.
6. Quality of life and level of service improvements: Millage funded Program Modifications are less in number and dollar scope.
7. Capital Improvement Projects (CIP's): Millage funded CIP's are also less in number and dollar scope.
8. The Transportation Fund annual operating deficit is 60% funded through its available restricted fund balance.

MILLAGE COMPARISON NARRATIVE:

Currently, (FY 2019) Southwest Ranches (Operating Millage plus TSDOR Millage) is the 8th lowest combined operating and debt millage rate in Broward County (excluding Unincorporated Broward County).

The Proposed FY 2020 Millage Rate, including TSDOR, favorably moves the relative position of SWR to 7th lowest of 31 Municipalities.

Accordingly, the relative position of Southwest Ranches among Broward County Municipalities still remains approximately within the upper 25th percentile (22.58%). Twenty-four Municipalities (77.42%) are proposing millage rates higher than SWR for Fiscal Year 2019 – 2020.

Municipal Millage Rate Comparisons
(ranked by FY 2020 PROPOSED COMBINED MILLAGES)

	FY 19 Actual Operating and Debt Millage	FY 20 Proposed Operating and Debt Millage
August 20, 2019 Special Meeting		
1 Weston	3.3464	3.3464
2 Hillsboro Beach	3.5000	3.5000
3 Lauderdale-By-The-Sea	3.5989	3.5989
4 Lighthouse Point	3.7623	4.1713
5 Ft Lauderdale	4.1833	4.3566
6 Parkland	4.4000	4.4000
7 Southwest Ranches	4.8311	4.6564
8 Lazy Lake	4.7940	4.7940
9 Pompano Beach	5.6024	5.6326
10 Davie	6.0121	5.9123
11 Oakland Park	5.9985	6.0880
12 Pembroke Pines	6.1419	6.1200
13 Coral Springs	6.1384	6.1266
14 Dania Beach	6.1758	6.1688
15 Plantation	6.2622	6.2364
16 Wilton Manors	6.4298	6.2536

Municipal Millage Rate Comparisons
(ranked by FY 2020 PROPOSED COMBINED MILLAGES)

	Municipality	FY 19 Actual Operating and Debt Millage	FY 20 Proposed Operating and Debt Millage
17	Sunrise	6.3550	6.3402
18	Deerfield Beach	6.5007	6.3560
19	Coconut Creek	6.5378	6.5378
20	Cooper City	7.2343	6.9258
21	Miramar	7.1172	7.1172
22	Sea Ranch Lakes	7.2500	7.2500
23	Tamarac	7.2899	7.2899
24	No. Lauderdale	7.4000	7.4000
25	Margate	7.0593	7.7666
26	Hallandale Beach	6.7353	7.8236
27	Hollywood	7.6992	7.9750
28	Pembroke Park	8.5000	8.5000
29	West Park	8.6500	8.5500
30	Lauderdale Lakes	9.6950	9.6950
31	Lauderhill	9.9362	10.8398

Fire Assessment (Introduction):

Note: the 3-step assessment methodology is unchanged from the prior year (2011 Consultant study)

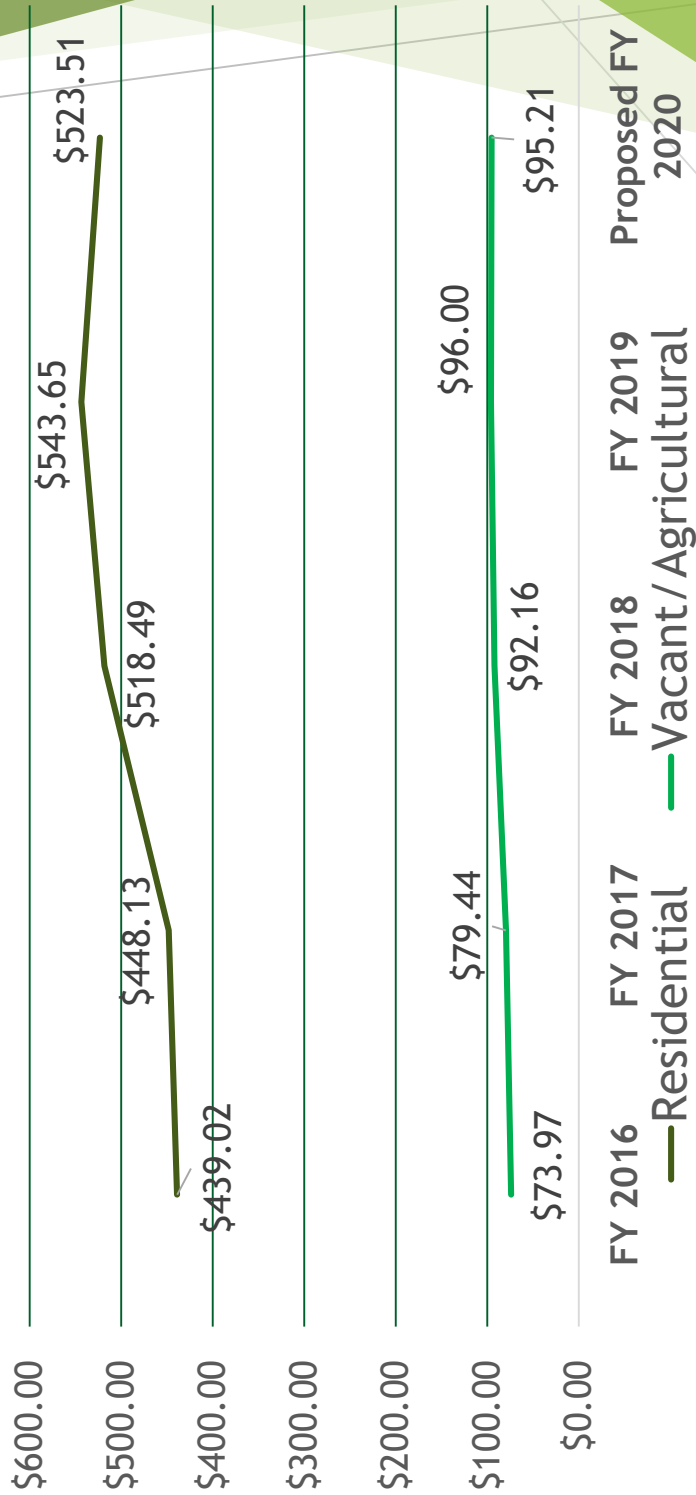
Proposed and Actual Rates (History) by Category

Municipal Rates Compared

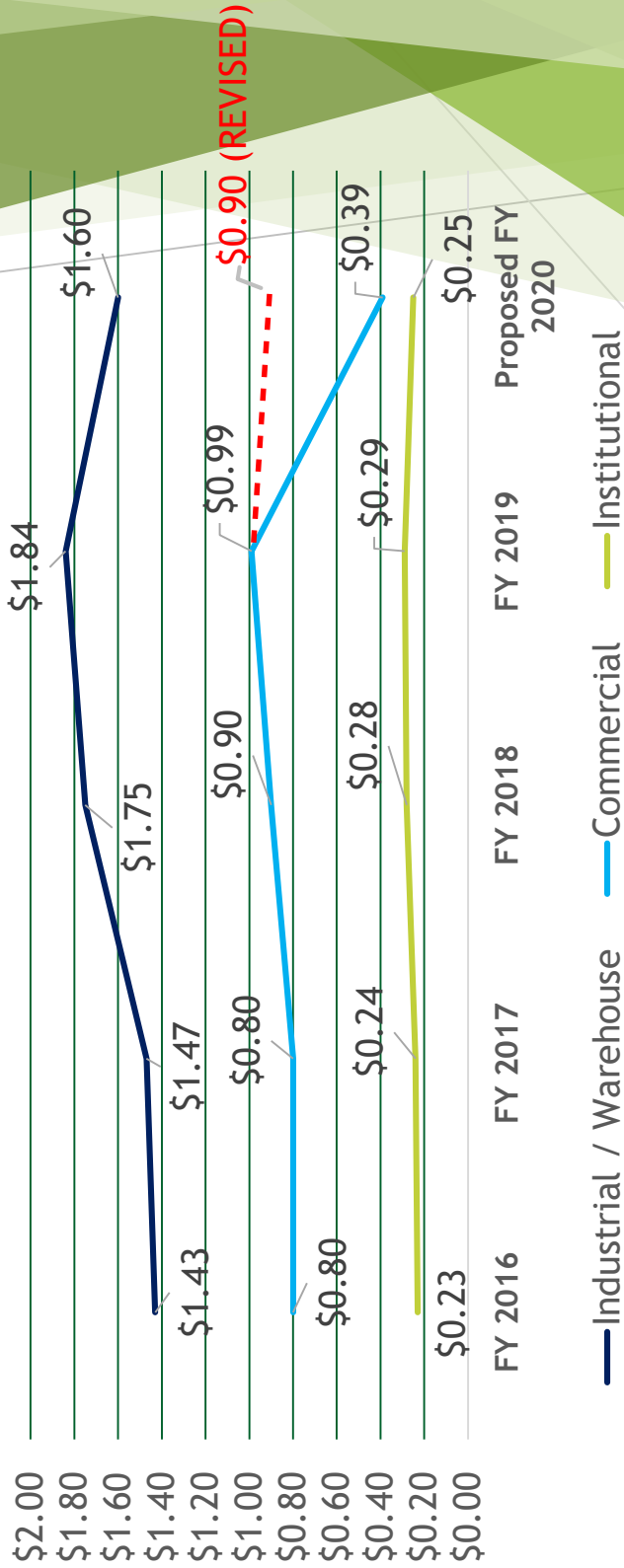
Fire Assessment (Background)

- ▲ This assessment is permitted by Florida Statute Chapters 166.021 and 166.041 and is adopted by Town Ordinance 2001-09.
- ▲ Ordinance 2001-09 requires that the annual rate be established each fiscal year.

Fire Assessment Residential and Acreage Category Rates Four Year History and Proposed FY 2020



Fire Assessment Rate: Per Square Foot Building Area by Category Four Year History and Proposed FY 2020



Broward County Municipal COMPARISONS - *Residential Fire Assessments Explained:*

- ❖ A number of municipalities subsidize fire protection assessment costs with property tax (General Fund) revenue. Actually, several do not even assess a fire protection assessment and therefore fund 100% from their General Fund. SWR policy does not subsidize any fire protection costs from its General Fund.
- ❖ The numbers provided to the Broward County Property Appraiser and provided here for service cost comparisons are not truly reflective of 100% full cost recovery for Fire Protection. For example, Sunrise has indicated that their proposed Fire assessment represents only 70% of full cost recovery.
- ❖ Therefore, Municipalities with an unchanged assessment are likely subsidizing fire operations (in the case of shortfall) or utilizing fund balance to fund their Fire capital projects.
- ❖ Southwest Ranches proposes a **decrease** of 3.7% (\$20.14 per residential dwelling unit - RDU).

Municipal Residential Fire Rates compared (rank based by FY 2020 Proposed fee)

	FY 2019 Actuals	FY 2020 Proposed	% Change: Increase
1 Southwest Ranches	\$543.65	\$523.51	-3.70%
2 Lauderhill	\$488.00	\$488.00	0.00%
3 Weston	\$448.21	\$472.76	5.48%
4 West Park	\$447.86	\$469.35	4.80%
5 Miramar	\$398.23	\$398.23	0.00%
6 Tamarac	\$350.00	\$350.00	0.00%
7 Lauderdale Lakes	\$333.84	\$333.84	0.00%
8 Ft Lauderdale	\$256.00	\$311.00	21.48%
9 Margate	\$300.00	\$300.00	0.00%
10 Hollywood	\$285.00	\$285.00	0.00%
11 Pembroke Pines	\$271.75	\$282.38	3.91%
12 Hallandale Beach	\$251.11	\$265.06	5.56%
13 Parkland	\$250.00	\$250.00	0.00%
14 Deerfield Beach	\$175.00	\$235.00	34.29%

Municipal Residential Fire Rates Compared (con't) (rank based by FY 2020 Proposed fee)

		FY 2019 Actuals	FY 2020 Proposed	% Change: Increase
15	Sunrise	\$209.50	\$229.50	9.55%
16	N Lauderdale	\$215.00	\$228.00	6.05%
17	Coral Springs	\$200.00	\$227.82	13.91%
18	Dania Beach	\$223.75	\$223.75	0.00%
19	Pompano Beach	\$210.00	\$220.00	4.76%
20	Wilton Manors	\$219.24	\$216.13	-1.42%
21	Davie	\$206.00	\$206.00	0.00%
22	Oakland Park	\$199.00	\$199.00	0.00%
23	Coconut Creek	\$181.35	\$186.79	3.00%
24	Cooper City	\$161.28	\$161.28	0.00%
25	Lighthouse Point	\$134.50	\$134.50	0.00%
26	Lauderdale-By-The-Sea	\$129.85	\$129.85	0.00%

Solid Waste Rate Assessment (Introduction):

- 1. Assessment legal requirements**
- 2. Comparisons to prior year**

Solid Waste (Garbage) Assessment (Background):

- ▶ **Permitted by Florida Statute Chapters
197.3632.**
- ▶ **Annual rate establishment required by
Town Ordinance 2002-08.**

Proposed Solid Waste Rates for FY 19/20 (with changes from FY 18/19)

Based On Consultant Study

Assessment Range	Lot Sq. Ft.	Number of Units in Range	Solid Waste Cost Per Unit	Bulk Waste Cost Per Unit	Total Proposed Rates FY 19/20	Total Assessed Rates FY 18/19	Difference: (decrease)
A	-	406	\$ 324.33	\$ 268.68	\$ 593.01	\$ 614.78	(\$21.77)
B	41,201	428	\$ 324.33	\$ 314.55	\$ 638.88	\$ 666.13	(\$27.25)
C	47,000	417	\$ 324.33	\$ 379.00	\$ 703.32	\$ 737.29	(\$33.97)
D	63,000	452	\$ 324.33	\$ 406.52	\$ 730.84	\$ 772.98	(\$42.14)
E	96,000	467	\$ 324.33	\$ 448.84	\$ 773.17	\$ 824.88	(\$51.71)
F	107,000	440	\$ 324.33	\$ 555.41	\$ 879.74	\$ 948.37	(\$68.63)

Solid Waste (SW) Impact

For FY 2019/2020, we proudly propose a decrease in all residential categories averaging 5.4%, depending on parcel lot size square footage. This occurred due to successful Management and Legal negotiations obtaining a permanently reduced bulk disposal maximum generation factor from 4.67 to 3.73 tons per unit per year, which was partially offset by annual collection element contract adjustments. Additionally, it reflects a Town Council policy of full cost recovery.

▲ Finally, it is important to note that the proposed FY 2020 rate for all ranges average higher than all the property rate ranges retroactive from FY 2012 by an overall average of less than 8% (or only a 1% increase annually per year over the past eight years)!

Notes on the FY 2020 Proposed Budget Book

- Budget Transparency
- Funded Programs and Projects

Proposed Budget Documentation Notes:

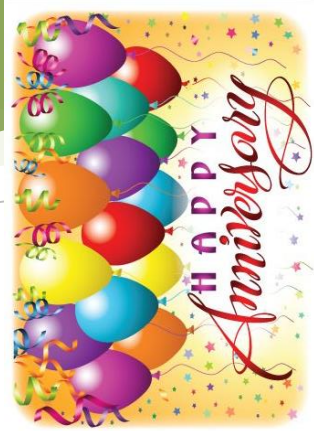
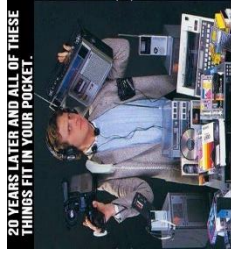
- Council Policy Focused Document with input from all Town Council Advisory Boards
- Transparency: Restricted, Committed, Assigned, and Unassigned Fund Balances pursuant to GASB #54 are disclosed for all funds
- Departmental Descriptions/Services, Accomplishments, Goals and Objectives
- Departmental & Fund Histories

Proposed Budget Documentation Notes (continued):

- Explanation of material Budget Changes (a/k/a “Variance Analysis”)
- Detailed Program Modifications which highlight proposed customer service level changes
- Detailed Capital Improvements & 5-Year Capital Improvement Program (CIP)
- Glossary and Fund Descriptions

Program Modifications Funded (10 in total):

- Town Hall Improved Security (\$6,000)
- Council Chambers Camera (\$10,000)
- Information Technology Replacement Program (\$10,500)
- Town of Southwest Ranches - 20th Anniversary Celebration (\$15,000)
- Town Hall Exterior Re-Painting (\$17,000)
- Website Redesign & ADA Compliance (\$17,500)
- Townwide Vehicle Replacement Program (\$17,500)



Program Modifications Funded (continued):



➤ Volunteer Fire Department safety equipment:
(all have no millage impact)

- Bunker Gear Replacement Program
(\$2,808)
- SCBA Mask Fit Certification Equipment
(\$14,000)
- ~~Fire Apparatus Replacement Program~~ **Fire Protection Rate Assessment Study (revised)**
(\$39,000)



Five (5) Capital Improvement Projects Funded Include:



- Fire Wells Replacement and Installation (*no millage impact*)
- Progress on Frontier Trails Conservation Area
- Town Hall Complex Safety, Drainage, and Mitigation Improvements
- Transportation Projects: 1) Transportation Surface Drainage Ongoing Rehabilitation (TSDOR), 2) Drainage Improvements. **Reminder:** TSDOR expenses, however, require funding separate from the regular operating millage.



Questions, Comments and Direction From Town Council

