



Southwest Ranches Town Council

FIRST BUDGET HEARING

Agenda of September 13, 2021

Southwest Ranches Council Chambers
6:00 PM Monday

13400 Griffin Road
Southwest Ranches, FL 33330

<u>Mayor</u>	<u>Town Council</u>	<u>Town Administrator</u>	<u>Town Attorney</u>
Steve Breitreuz	Jim Allbritton	Andrew D. Berns	Keith M. Poliakoff, J.D.
<u>Vice Mayor</u>	Gary Jablonski	<u>Town Financial</u>	<u>Assistant Town</u>
Bob Hartmann	David Kuczenski	<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, RELATING TO THE PROVISION OF SOLID WASTE SERVICES, FACILITIES AND PROGRAMS TO RESIDENTIAL PROPERTIES IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA FOR FY 2021-2022 COMMENCING OCTOBER 1, 2021; PROVIDING AUTHORITY FOR SOLID WASTE SERVICES ASSESSMENTS; PROVIDING PURPOSE AND DEFINITIONS; PROVIDING FINDINGS; INCORPORATING THE SOLID WASTE SPECIAL ASSESSMENT METHODOLOGY REPORT; PROVIDING FOR AN EXEMPTION FOR VETERAN'S SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.**
6. **A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA PROVIDING FINDINGS; PROVIDING PURPOSE; PROVIDING FOR PROVISION AND FUNDING OF FIRE PROTECTION SERVICES; PROVIDING FOR IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS; PROVIDING LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; APPROVING THE FINAL FIRE SERVICES ASSESSMENT RATES AND FINAL ROLL RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN FOR FISCAL YEAR 2021-22; CONFIRMING**

AN EXEMPTION FOR VETERAN'S WITH SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; PROVIDING FOR EFFECT OF ADOPTION OF RESOLUTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

Tentative Millage Rate Resolution

Tentative Millage Rate Resolution

- 7. A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA APPROVING AND ADOPTING THE TENTATIVE MILLAGE RATE FOR TAXATION OF REAL PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE 2021-2022 FISCAL YEAR, COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

Ordinance - 1st Reading

- 8. AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE BUDGET OF THE TOWN OF SOUTHWEST RANCHES FOR FISCAL YEAR 2021-2022, COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; 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.**

9. 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
Bob Hartmann, Vice Mayor
Jim Allbritton, Council Member
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David Kuczenski, 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 Breitkreuz and Town Council
VIA: Andrew D. Berns, Town Administrator
FROM: Martin D. Sherwood, Town Financial Administrator
DATE: 9/13/2021
SUBJECT: FY 21-22 Proposed Final Solid Waste Assessment Rates

Recommendation

To establish solid, bulk waste and recycling collection rates for residential customers as identified in Exhibit A to the accompanying solid waste collection and disposal resolution. Further recommendation includes ratifying an annual special tax exemption for veteran's service-connected total and permanent disability incorporated herein.

Strategic Priorities

- A. Sound Governance
- B. Enhanced Resource Management
- E. Cultivate a Vibrant Community

Background

To generate revenues sufficient for vendor payments for residential solid waste, recycling, and bulk waste collection and disposal, the Town assesses a "solid waste assessment." As all property owners within the Town benefit by the existence of this service, the costs of service provision are equitably shared. In the past, changes in service provider(s) with a below market priced five-year contract resulted in solid waste disposal/"tipping" fee decreases. Customers experienced up to an approximate thirty-five (35%) net decrease in costs during Fiscal Years 2013 through 2017. These rate reductions in the past resulted from the negotiation of a

contract which has now expired. Accordingly, a competitive bid process was initiated and resulted in a new service contract with Waste Pro, Inc. causing increases of approximately 73% for FY 2017/2018 to come up to market rates. This significant percentage increase was initially subsidized by the Town. While there were significant increases to users over FY's 17/18 and 18/19, they were historically "smoothed" as a matter of Town Council equity in policy.

For FY 2019/2020, Council adopted a decrease in all residential categories averaging 5.4%, depending on parcel lot size square footage while last year's (FY 2020/2021) rates had no changes to any parcels. This primarily 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 as well as a fixed residential disposal/tipping fee. Next years (FY 2021/2022) rates are once again proposed at no changes to any parcel lot size and will continue to maintain full cost recovery status. The annual collection element contract adjustments include: 1) an increase based on the Miami/Fort Lauderdale consumer price index (1.12%) and 2) a decrease in the year-to-year fuel adjustment indices (-16.63%) which, when converted to dollars, primarily offset each other enabling no changes to rates. However, total proposed solid waste assessment expenses have slightly increased \$14,391 to \$1,834,475 from \$1,820,084 primarily due to an increase in total service units (to #2,656 from #2,629) all while continuing to maintain a fully user-based operation.

Fiscal Impact/Analysis

The Town of Southwest Ranches provides solid waste, recycling, and bulk waste collection and disposal services to its residents through a contractual agreement with the goal of providing regular and courteous services at a fair cost. Following the applicable State of Florida Statute concerning the equitable apportionment of assessments, Town staff, in collaboration with an independent consultant and the Broward County Property Appraiser, have identified assessment categories and rates based on approximate square footage of lots. It is recommended and proposed that the residential assessment rate tranches remain the same (no changes) in FY 2022. Future year changes will depend upon the impact from mandated contractual consumer price and fuel indices adjustments, to remain a fully user based funded operation.

A summary table of the proposed rates and their equal relation to the prior year is provided as "Exhibit A" to the accompanying resolution. There, one also sees the total number of customers within each category. It shall be noted that the above proposed rates include the expenditure changes to the Town in the form of the mandated contractual consumer price and fuel indices adjustments. All the proposed assessment structure and rates were utilized to balance the Solid Waste Fund contained within the proposed budget document transmitted in July of this year in the grand total amount of \$1,834,475 as previously mentioned. Adoption of the proposed rate structure is sufficient to fund the identified services in Fiscal Year 2021 - 2022.

Finally, starting initially with FY 2017/2018 the Town of Southwest Ranches has continued to provide for a 50% exemption from Solid Waste assessments for 100% service-connected

qualified disabled veterans pursuant to a unanimous vote of Town Council. For FY 2021-2022, nine veterans have qualified for and claimed this exemption (a decrease from eleven in the prior year). The total dollar impact to the Towns General Fund from nine (9) Property Appraiser 100% service-connected qualified disabled veterans is approximately \$3,239 (50% of \$6,478).

Staff Contact:

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

ATTACHMENTS:

Description	Upload Date	Type
SW_Assess-Reso Final_21-22-TA Approved	8/30/2021	Resolution
FY 22 Solid Waste Assess Same Rates wsheet-EXHIBIT A	8/12/2021	Resolution

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RESOLUTION NO. 2021-XXX

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, RELATING TO THE PROVISION OF SOLID WASTE SERVICES, FACILITIES AND PROGRAMS TO RESIDENTIAL PROPERTIES IN THE TOWN OF SOUTHWEST RANCHES, FLORIDA FOR FY 2021-2022 COMMENCING OCTOBER 1, 2021; PROVIDING AUTHORITY FOR SOLID WASTE SERVICES ASSESSMENTS; PROVIDING PURPOSE AND DEFINITIONS; PROVIDING FINDINGS; INCORPORATING THE SOLID WASTE SPECIAL ASSESSMENT METHODOLOGY REPORT; PROVIDING FOR AN EXEMPTION FOR VETERAN'S SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council has adopted a Solid Waste Service Assessment Ordinance, Ordinance Number 2002-8 (the "Ordinance") on final reading at the Town Council meeting of June 24, 2002; and

WHEREAS, the adoption of solid waste assessment rates resulting from the Town Council's policy direction requires the annual adoption of an Initial Assessment Resolution and the annual adoption of a Final Assessment Resolution, as required under the Ordinance as well as under the Uniform Method of Collection provided under Florida Statutes Chapter 197.3632;

WHEREAS, the Town Council, during the fiscal year 2018, made an initial policy decision, regarding legally recognized disabled veterans who live on homesteaded properties titled in their name in the Town, and who have received a Disabled Veterans ad valorem tax exemption providing them with a 50% exemption for Solid Waste and Bulk Waste Assessments pursuant to Resolution No. 2017-058 approved on September 13, 2017, and wish to provide for such exemption for the Fiscal Year 2022.

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

Section 1. Authority. This resolution is adopted pursuant to the provisions of Ordinance No. 2002-8 as codified and as may have been amended, sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

Section 2. Purpose and Definitions. This resolution constitutes the Final Assessment Resolution as defined in the Ordinance (codified as Sections 16-108 through 16-173 in the Town of Southwest Ranches Code of Ordinances, hereinafter "Code"). 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:

"Assessed Parcel" means those parcels with one or more Dwelling Units which are specially benefitted by the provision of solid waste collection and disposal services and which are subject to the Solid Waste Assessments authorized by this Initial Resolution.

"Bulk Waste" means materials including yard trash, white goods, and clean debris, as such terms are defined in §16-108 of the Code, as may be amended, generated from residential activities and those materials generally outlined in §16-19 of the Code as acceptable for bulk trash pickup.

"Commercial Property" or "Non-residential Property" means collectively those Parcels with DOR Codes or Use Codes or Usage indicating more than just single-family residential uses and that have no Dwelling Units present on the parcel. Commercial Property or Non-residential Property, for the purposes of this Resolution, includes commercial, institutional, industrial/warehouse, vacant/agricultural and other all uses, except for Residential Property as defined in this Initial Resolution. As Non-residential Properties are billed directly for services by the Town's Solid Waste Provider, such parcels are not subject to the Assessments authorized by this Initial Resolution.

"DOR Code" means a property land use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Parcels within the Town. Additionally, the Broward County Property Appraiser assigns property Use Codes to parcels and structures. DOR Codes and associated Use Code descriptions are used in the development of the Solid Waste Assessments set forth in this Resolution and in preparation of the Assessment Roll. Where the use of a parcel indicates a use or combination of usage different from the DOR Code assigned to the parcel, the Town has the authority to impose a rate or combination of rates based on the use regardless of the DOR Code assigned to the parcel.

"Dwelling Unit", as it relates to the Solid Waste Assessment which, may differ from the definition contained within the Town's Land Development Code, means (1) a building, or portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only, or (2) the use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes or the like for residential purposes. A mobile home is an individual Dwelling Unit. For purposes of this Resolution and imposition of the Solid Waste Assessment, a Dwelling Unit, as defined herein, may be located on parcels other than residential property under the Town's zoning and development regulations.

"Estimated Solid Waste Assessment Rate Schedule" means that rate schedule as specified in the Report set forth in Exhibit "A", attached hereto and incorporated herein by reference, specifying the Solid Waste Assessed Costs and the estimated Solid Waste Assessments.

"Household Waste" means and includes garbage, rubbish, and recovered materials, as those terms are defined in §16-108 of the Code, as may be amended, and recyclable materials as defined in §16-24 of the Code, as may be amended, generated from residential activities and excluding Bulk Waste.

"Report" or **"Town of Southwest Ranches Solid Waste Assessment Report"** means the report detailing the development of the Solid Waste Assessment Rates by New Community Strategies amended and revised per Council action dated September 12, 2011.

"Residential Property" means those Assessed Parcels with a DOR Code number on the following list or range: 1 - 9, 63 used as residential, 66 - 69 used as residential, 71 used as residential, or otherwise designated as residential property under the DOR Codes and Use Codes as determined by the Broward County Property Appraiser, in conjunction with the Town's Solid Waste Assessment Study. Residential Property includes single family/duplex as well as single family developed property with multiple dwelling units. Residential Property, for purposes of this Resolution and imposition of Solid Waste Assessments, shall include all parcels with one or more Dwelling Units present on the parcel regardless of the DOR Code number or Use Code assigned to the parcel as determined by the Broward County Property Appraiser in conjunction with the Town's Solid Waste Assessment Study. All Residential Property shall be assessed based on the number of Dwelling Units for Household Waste and based on parcel size for Bulk Waste according to the rate schedule in the Report, by New Community Strategies amended and revised per Council action dated September 12, 2011, and as may be modified in the Final Resolution adopted herein. Combination Commercial or Non-residential uses with single family residential uses are subject to the assessments authorized by this Final resolution in addition they shall be billed directly for services by the Town's Solid Waste provider.

"Vacant/Agricultural Property" means those Assessed Parcels designated as vacant or agricultural in the Property Appraiser's Data Base and that have no dwelling units on the parcel. For purposes of this Resolution, Vacant/Agricultural Property is treated as Commercial or Non-residential Property. As such, Commercial or Non-residential Properties shall be billed directly for services by the Town's Solid Waste Provider.

Section 3. Provision and Funding of Solid Waste Services. Upon the imposition of a Solid Waste Assessment for solid waste collection and disposal services, facilities, or programs against Assessed Property located within the Town, solid waste

collection and disposal services shall be provided to such Assessed Property. It is the Town's intent to fully fund residential solid waste services, facilities, or programs from proceeds of the Solid Waste Assessments.

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 solid waste services, facilities, and programs in an amount not less than the Solid Waste Assessment imposed against such parcel, computed in the manner set forth in this Final Assessment Resolution.

Section 4. Imposition and Computation of Solid Waste Assessments.

Solid Waste Assessments shall be imposed against all Assessed Parcels according to the applicable property size rate classification as determined by the Broward County Property Appraiser in conjunction with the Town's Solid Waste Assessment Study. Solid Waste Assessments shall be computed and imposed in the manner set forth in this Final Assessment Resolution, more specifically as presented in the Report by New Community Strategies amended and revised per Council action dated September 12, 2011.

Section 5. Legislative Determination of Special Benefit and Fair Apportionment. It is hereby ascertained, determined, and declared that the solid waste services to be funded by the Solid Waste Assessments provide special benefit to the Assessed Property based upon the following legislative determinations.

Upon the adoption of this Initial Assessment Resolution determining the Solid Waste Assessed Costs and identifying the Assessed Property to be included in the Assessment Roll, the legislative determinations of special benefit ascertained and declared in Sections 16-109 and 16-110 of the Code are hereby ratified and confirmed.

It is fair and reasonable to use the DOR Codes, Use Codes, number of Dwelling Units, and parcel size data maintained by the Broward County Property Appraiser in the apportionment methodology because: (1) the Tax Roll database employing the use of such property use codes is the most comprehensive, accurate, and reliable information readily available to determine the property use and acreage for property within the Town, and (2) the Tax Roll database employing the use of such property use codes is maintained by the Broward County Property Appraiser and is thus consistent with parcel designations on the Tax Roll. This compatibility permits the development of an Assessment Roll in conformity with the requirements of the Uniform Method of Collection.

Where data available from the Broward County Property Appraiser was insufficient, the Town has verified and/or supplemented such data as needed for use in the determination of the Cost Apportionment and the Parcel Apportionment. It is fair and reasonable to use such additional data provided by the Town because such data provides a more accurate and complete record of property use and the structures on property.

Apportioning Solid Waste Assessed Costs among residential property based upon studies of demand for service and waste generation quantities by type of waste stream and by service areas within the Town is fair and reasonable and proportional to the special benefit received.

The value of Residential Property does not determine the scope of the required solid waste collection and disposal services. The Town has determined that the special benefit to Assessed Parcels and the demand for solid waste services varies by the type of waste stream. Household Waste has been determined to relate primarily to the number of Dwelling Units on Assessed Parcels. Bulk Waste has been determined to relate primarily to the size of the parcel. Based upon studies conducted for the Town, the relative potential demand for solid waste services to residential properties is driven by the number of dwelling units for Household Waste and the size of the assessed parcel for Bulk Waste.

A Solid Waste Services Assessment Report (SWSAR) by New Community Strategies amended and revised per Council action dated September 12, 2011, analyzed waste generation by type of waste and incorporates findings of several studies of waste generation in the Town. Based on such studies, it has been determined that a large portion of the Town's waste stream results from Bulk Waste, which primarily consists of vegetative debris. Given the high rate of Bulk Waste generation in the Town, it is fair and reasonable to separately analyze the costs of and demand for solid waste services by the following types of waste: Household Waste and Bulk Waste.

Household Waste is generated relatively consistently on a per dwelling unit basis. Therefore, it is fair and reasonable to assess for costs related to Household Waste based on the number of Dwelling Units on each Assessed Parcel. Such per dwelling unit rates for Household Waste are fair and reasonable and do not exceed the special benefit to Assessed Parcels.

Bulk Waste, including but not limited to vegetative debris and livestock waste, generation rates are generally proportionate to the size of the parcel. Waste generation studies have concluded that areas of the Town with larger lots generate substantially greater tonnage of Bulk Waste per parcel than areas of the Town with smaller parcels.

It is fair and reasonable to create assessment rate classes for Bulk Waste based on lot square footage ranges identified through analysis of solid waste generation and collection studies performed for the Town. It is fair and reasonable to allocate Bulk Waste assessed costs to each rate class in a manner that increases the share of costs on the assessed parcel as the parcel size increases. Therefore, the proposed Bulk Waste services assessment rates presented in the SWSAR Report are fair and reasonable and do not exceed the special benefit to Assessed Parcels.

Section 6. Determination of Solid Waste Assessed Costs; Establishment of Final Solid Waste Assessment Rates. The Solid Waste Assessed Costs to be

assessed and apportioned among benefitted parcels for Fiscal Year 2021-2022 commencing October 1, 2021, is the amount determined in the Solid Waste Assessment worksheet, attached as Exhibit "A" to this Resolution. The approval of the Estimated Solid Waste Assessment Rate Schedule by the adoption of this Final Assessment Resolution determines the amount of the Solid Waste Assessed Costs.

A. The estimated Solid Waste Assessments specified in the Estimated Solid Waste Assessment Rate worksheet are hereby established to fund the specified Solid Waste Assessed Costs determined to be assessed in Fiscal Year 2021-2022 commencing on October 1, 2021.

B. The estimated Solid Waste Assessments established in this Final Assessment Resolution for Fiscal Year 2021-2022 shall be the estimated assessment rates applied by the Town Administrator or Town Financial Administrator in the preparation of the Final Assessment Roll for the Fiscal Year commencing October 1, 2021, as provided in Section 7 of this Final Assessment Resolution.

Section 7. Final Assessment Roll. The Town Administrator or Town Financial Administrator is hereby directed to prepare, or cause to be prepared, a Final Assessment Roll for the Fiscal Year commencing October 1, 2021, in the manner provided in the Code. The Assessment Roll shall include all Residential Assessed Parcels within the Assessment Rate Categories. The Town Administrator or Town Financial Administrator shall apportion the estimated Solid Waste Assessed Cost to be recovered through Solid Waste Assessments in the manner set forth in this Final Assessment Resolution and the Report.

A. A copy of this Final Assessment Resolution, documentation related to the estimated amount of the Solid Waste Assessed Cost to be recovered through the imposition of Solid Waste 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 Solid Waste Assessment for each parcel of property can be determined by the use of a computer terminal available to Town staff.

B. It is hereby ascertained, determined, and declared that the method of determining the Solid Waste Assessments for residential solid waste services as set forth in this Final Assessment Resolution and the SWSAR report is as represented in Exhibit "A" and is a fair and reasonable method of apportioning the Solid Waste Assessed Cost among parcels of Assessed Property located within the Town.

Section 8. Recognized Disabled Veterans Exemption. Legally recognized Disabled Veteran's, who live on homesteaded properties titled in their name within the Town, who have received a veterans' service-connected, total and permanent disability ad valorem tax exemption, shall be partially exempt from the collection of the solid and bulk waste assessment. The Town shall buy down this 50% exemption with non-assessment funds.

Section 9. Confirming a Final Public Hearing. The Town Council hereby confirms that a final virtual public hearing utilizing the Zoom meeting platform was held at 6:00 p.m. on September 13, 2021, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida, 33330, at which time the Town Council received and considered comments on the Solid Waste Service Assessments from the public and affected property owners. Accordingly, the Town Council, at the final virtual public hearing, considered the imposition of a Non-Advalorem Solid Waste Services Assessments and collection of such assessments on the same bill as ad valorem taxes by adoption of this Final Assessment Resolution.

Section 10. Notice by Publication. The Town Council confirms that a notice of the virtual public hearing authorized by Section 9 hereof in the manner and time provided in Section 12-53 of the Code was published on or prior to Tuesday, , August 24, 2021.

Section 11. Notice By Mail. The Town Council confirms, in the event circumstances described in the Ordinance so require, that the Town through the Broward County Property Appraiser has provided notice by mail to the Owner of each parcel of Assessed Property. Notices were mailed on or prior to Tuesday, August 24, 2021. The notices are in compliance with the provisions of section 200.069(10)(a), Florida Statutes, and are consistent with the requirements of the Uniform Assessment Collection Act and the Ordinance.

Section 12. Severability. If any word, phrase, clause, sentence, or section of this resolution is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this Resolution.

Section 13. Application of Assessment Proceeds. Proceeds derived by the Town from the Solid Waste Assessments shall be deposited into the Solid Waste Assessment Fund and used for the provision of solid waste services, facilities, programs and related emergencies. In the event there is any change in net position remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund solid waste services, facilities, programs and related emergencies.

Section 14. Conflicts. All Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of the conflict.

Section 15. Severability. If any clause, section, or other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

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

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

Ranches, Florida, this 13th day of September, 2021, on a motion by

_____ and seconded by _____.

Breitkreuz _____
Hartmann _____
Allbritton _____
Jablonski _____
Kuczenski _____

Ayes _____
Nays _____
Absent _____

Steve Breitkreuz, Mayor

ATTEST:

Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

Keith Poliakoff, J.D., Town Attorney
1001.250.01

Town of Southwest Ranches
Proposed FY 2021/2022
Solid Waste Assessment Worksheet

EXHIBIT A

Sources:

WastePro of Florida, Inc Contract
 Broward County Property Appraiser
 Munilytics Consultant Study

Description	Solid Waste & Recycling	Bulk Waste	Total Proposed FY 21/22
% Allocation Direct Expenses Only	46.74%	53.26%	

Direct Expenses:

Solid Waste Collection	\$ 421,050	\$ -	\$ 421,050
Recycling Collection	\$ 108,936	\$ -	\$ 108,936
Bulk Waste Collection	\$ -	\$ 387,826	\$ 387,826
Solid Waste Disposal	\$ 149,480	\$ -	\$ 149,480
Bulk Waste Disposal	\$ -	\$ 386,289	\$ 386,289
Sub-Total Cost of Service	\$ 679,465	\$ 774,114	\$ 1,453,580

Other Expenses

Statutory Discount	\$ 90,328
Collections Cost and Other	\$ 47,536
Townwide Personnel/Contractual Costs	\$ 243,032
Total Solid Waste Assessment Expenses	\$ 1,834,475

Based On Consultant Study

Assessment	Lot Sq Ft. Range	Number of Units in Range	Solid Waste Cost Per Unit	Bulk Waste Cost Per Unit	Total Proposed Rates FY 21/22	Total Assessed Rates FY 20/21	Difference: Increase (Decrease)
A	- 41,200	409	\$ 322.86	\$ 270.15	\$ 593.01	\$ 593.01	\$ -
B	41,201 46,999	436	\$ 322.86	\$ 316.02	\$ 638.88	\$ 638.88	\$ -
C	47,000 62,999	419	\$ 322.86	\$ 380.47	\$ 703.33	\$ 703.33	\$ -
D	63,000 95,999	471	\$ 322.86	\$ 407.99	\$ 730.85	\$ 730.85	\$ -
E	96,000 106,999	474	\$ 322.86	\$ 450.31	\$ 773.17	\$ 773.17	\$ -
F	107,000 >107,000	447	\$ 322.86	\$ 556.88	\$ 879.74	\$ 879.74	\$ -

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

(954) 434-0008 Town Hall
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Town Council
Steve Breitkreuz, Mayor
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Russell Muniz, Assistant Town Administrator/Town Clerk
Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator

COUNCIL MEMORANDUM

TO: Honorable Mayor Breitkreuz and Town Council
VIA: Andrew D Berns, Town Administrator
FROM: Martin D. Sherwood, Town Financial Administrator
DATE: 9/13/2021
SUBJECT: Final Fire Assessment

Recommendation

It is recommended that the Town Council ratify the attached Resolution which sets the final fire special assessment rates in conjunction with Exhibits A and which includes ratification for an annual special 100% tax exemption for 100% service-connected disabled veterans.

Strategic Priorities

- A. Sound Governance
- B. Enhanced Resource Management
- C. Reliable Public Safety

Background **Issue**

This resolution is necessary in order to comply with Florida Statutes and our Town Code of Ordinances. At the Town's July 29th meeting, the Council adopted the initial assessment resolution 2021-066 which set the maximum rates of the fire assessment for fiscal year 2021-2022. Those rates and notices were both published in the newspaper and sent with each property owner's TRIM notice, mailed by the property appraiser's office. This resolution also provided for a public hearing item on the assessment and allows affected property owners to present evidence or comments regarding the proposed assessment. However, the noticed fire assessment rates are being lowered and therefore adjusted

downward by this final annual assessment resolution. The Council, at this public hearing, may hear from affected property owners who have been identified as having benefited from fire services provided by the Town. Typically, an owner will object to the assessment either because they feel their property receives no special benefit or that their property has been unfairly assessed. The Council acts as an equalization authority, hearing the issues and adopting the resolution and rates as presented or amending the assessment roll based on the evidence and comments heard at the public hearing. Once adopted, the rates will be transmitted to the property appraiser and tax collector and the amounts levied will be placed on the 2021-2022 property tax bill as a non-ad valorem special assessment and a lien on each property until paid. The proceeds of the assessment can only be used for fund the fire services as provided in the enabling legislation.

Background

The fire assessment has been levied by the Town since fiscal year 2001-2002. The Town adopted Ordinance 2001-9 providing for the fire assessment and as further authorized by Florida Statutes 166.021 and 166.041, as well as other provisions of Florida law. The Town also adopted legislation providing for the uniform method of levy and collection of the assessment through the property appraiser's and tax collector's notice, billing, and collection procedures and the Town will again utilize this process to bill and collect the assessment. The Town has also exempted service-related disabled veterans located on homestead property titled in their name.

The final assessment rates being proposed are based on a newly updated study from our Fire Assessment Consultant, Munilytics, for fire protection assessment methodology (Exhibit A). The assessment roll utilizes the Property Appraiser's data from their July 1, 2021 roll and applies updated methodology used in the consultant's report. The principal changes are to include non-commercial agricultural buildings as a single residential/other parcel with the same costs as a dwelling unit. If a parcel has a dwelling unit and any non-commercial agricultural structures, then the parcel is only assessed for the number of dwelling units on the parcel. The other change in the methodology was to combine, or "blend" the non-residential categories with structures (e.g., Commercial, Institutional and Warehouse/Industrial) into one category. The costs apportioned to each parcel were based upon the Town's proposed costs of fire protection services for FY 2021-2022, less a \$306,310 adjustment downward as discussed during the Town Council workshop from August 17th, 2021.

Fiscal Impact/Analysis

Proposed final rates overall are now lower for every category than the rates initially proposed and established on July 29th, 2021. Accordingly, a Comparative Table of Prior Rates (e.g., the current year 20/21 and initially proposed) has been provided on page 12 of the methodology study. As previously mentioned, we have used a "combined" or "blended" fire rate for the Commercial, Warehouse/Industrial, and Institutional properties. During our workshops on the methodology, the consensus was to use a 5-year rolling average for fire call data as well as to combine the non-residential improved properties into one category with the hope of eliminating the volatility of rates that has occurred over utilizing less than five years. The assessment net dollar decrease of \$126,956 (\$3,145,560-\$2,966,206-\$306,310 adjustment) within all property categories results primarily from increased Town of Davie Fire contractual costs less a

proposed FY 21/22 adjustment. This change, over the prior year, continues to provide an annual provision for a Town and a new Volunteer Fire vehicle while also providing the greatest financial liability and maintaining operational status quo residents expect and desire from both the Davie Fire Rescue and Volunteer Fire Rescue components.

Total proposed Fire Services Assessment expenses are estimated at \$2,839,250 per Exhibit A. As previously mentioned, although all the individual property category rate classifications are impacted differently with either an increase or decrease, the proposed final rate(s) reflect a net decrease in total assessment expenses.

Finally, the Town of Southwest Ranches Resolution No. 2012-034 initially provided for the complete exemption of 100% service-connected qualified disabled veterans from Fire Services Assessments pursuant to a unanimous vote on June 23, 2011. For FY 2021-2022, nine veterans (reduction of two from eleven in the prior year) have qualified for and claimed this exemption. The total dollar impact to the Towns General Fund from nine (9) Property Appraiser 100% service-connected qualified disabled veterans is \$6,210 (\$690.00 x 9 residents). Additionally, it shall also be noted that the general fund millage impact of imposed FS 170.01 (4) pertaining to a full Fire Assessment exemption for vacant agricultural property is \$89,452 (approx. #1,178 acres x \$75.96).

Without adoption, funding for Townwide fire protection services would require an increase in the property tax (millage) rate levied by the Town.

Staff Contact:

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

ATTACHMENTS:

Description	Upload Date	Type
Annual Fire Assessment Resolution 2021 w Addendum CLEAN FINAL 8-31-21 - TA Approved	9/7/2021	Resolution
FY 22 Fire assess worksheet-Prop-FINALrev-09132021	9/3/2021	Backup Material
Exhibit B - Proof of Advertising	9/7/2021	Backup Material

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RESOLUTION NO. 2021-_____

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA PROVIDING FINDINGS; PROVIDING PURPOSE; PROVIDING FOR PROVISION AND FUNDING OF FIRE PROTECTION SERVICES; PROVIDING FOR IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS; PROVIDING LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT; APPROVING THE FINAL FIRE SERVICES ASSESSMENT RATES AND FINAL ROLL RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE TOWN FOR FISCAL YEAR 2021-22; CONFIRMING AN EXEMPTION FOR VETERAN'S WITH SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY; PROVIDING FOR EFFECT OF ADOPTION OF RESOLUTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Southwest Ranches, Florida ("Town Council"), 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, the Town Council desires to reimpose a Fire Services Assessment within the Town using the procedures in the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2021; and

WHEREAS, pursuant to Ordinance 2001-09, the imposition of a Fire Services Assessment for fire services, facilities, and programs for Fiscal Year 2021-22 requires certain processes which the Town has fulfilled; 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, annually, after a public hearing noticed by mail and publication, an Annual Fire Services Assessment Resolution approves the final rates and final roll for the Fire Assessments and directs submittal of the final roll to the Tax Collector's Office for billing on the annual property tax bills; and

WHEREAS, the Town Council has previously imposed a Fire Assessment, and the imposition of a Fire Assessment for fire services, facilities, and programs each fiscal year

continues to be an equitable and efficient method of allocating and apportioning Fire Assessed Costs among parcels of Assessed Property for FY 2021-22; 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 2021-22; and

WHEREAS, on July 29, 2021, the Town Council adopted Resolution 2021-066 ("2021 Preliminary Resolution") accepting, concurring with, and approving the methodology and proposed assessment rates in the Town of Southwest Ranches Fire Protection Special Assessment Methodology Report dated July 15, 2021 prepared by Munilytics ("2021 Report"); and

WHEREAS, subsequent to adoption of the 2021 Preliminary Resolution, the Town Council requested an Addendum to the 2021 Report ("2021 Addendum") which updates the fire assessment rate calculations to incorporate a reduction in the assessed costs included in the rates from a contribution to the fire budget from other non-assessment, lawfully available funds of the Town; and

WHEREAS, the Town Council may finally adopt and impose the rates presented in the Addendum and this Annual Resolution without the necessity of any additional advertising since the rates in the Addendum are lower than the proposed rates previously approved and incorporated in mailed and published notices; and

WHEREAS, the Town Council of the Town of Southwest Ranches, Florida, desires to reimpose a fire service assessment program within the Town using the tax bill collection method, and deems it to be in the best interests of the citizens and residents of the Town of Southwest Ranches to adopt this Annual Fire Assessment Rate Resolution to impose Fire Assessments for Fiscal Year 2021-22; and

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. Authority. This resolution is adopted pursuant to the provisions of Ordinance No. 2001-9, the Initial Assessment Resolution (Resolution 2011-084), the Final Assessment Resolution (Resolution 2011-098), and all subsequently adopted Preliminary and Annual Assessment Resolutions, and sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law. This Annual Resolution confirms, modifies, supersedes and

amends, and where any conflicts occur between this Resolution and any previous Fire Assessment Resolutions, the terms of this Resolution shall prevail. However, nothing in this Resolution amends or affects the validity of any Fire Protection Assessments adopted and imposed by any previously adopted resolutions. The 2021 Preliminary Resolution (Resolution No. 2021-066) adopted and incorporated the 2021 Report and approved new definitions and proposed Fire Assessment rates. This Annual Resolution modifies and amends the 2021 Preliminary Resolution by adding a new definition for "2021 Addendum", by approving and incorporating the 2021 Addendum, by approving and incorporating updated final assessment rates, by approving a final assessment roll based on the final assessment rates, and further confirms and modifies the 2021 Preliminary Resolution as may be determined necessary by the Town Council.

Section 3. Purpose and Definitions. This Resolution constitutes the Annual 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) and adopts and imposes Fire Assessments as presented in Section 7 for the Fiscal Year beginning October 1, 2021. All capitalized words and terms not otherwise defined herein shall have the meanings set for in the Ordinance and in the 2021 Preliminary Resolution. Section 3 of Resolution 2021-066 is hereby amended by adding the following term:

"2021 Addendum", "Addendum" or "August 2021 Addendum"
means the technical report updating and amending the 2021 Report and detailing and documenting the data used to determine the final Fire Protection Assessment rates for Fiscal Year 2021-22. The 2021 Addendum is attached hereto and incorporated within this Annual Resolution as Exhibit A. With adoption of this Annual Resolution, the Town Council approves the 2021 Addendum to the 2021 Report.

Section 4. 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 as determined by the Broward County Property Appraiser (BCPA), the Town shall provide fire protection services to such Assessed Property. Proceeds of the Fire Protection Assessments shall be used to fund all or a portion of the costs of the provision of fire protection services to assessed properties within the Town. 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.

Section 5. Imposition and Computation of Fire Protection Assessments. Fire Protection Assessments shall be imposed against all Assessed Parcels. Fire Protection Assessments shall be computed in the manner set forth in the 2021 Preliminary Assessment Resolution (Res. No. 2021-066) and in the 2021 Report, as modified, confirmed and amended by the 2021 Addendum to the 2021 Report, and in this Annual Resolution.

Section 6. Legislative Determination of Special Benefit and Fair Apportionment. The legislative determinations of special benefit and fair apportionment embodied in the Ordinance (codified as Sections 12-19 through 12-85 in the Town of Southwest Ranches Code of Ordinances), the Initial Assessment Resolution (Resolution 2011-084), the Final Resolution (Resolution 2011-098), and in all subsequent Preliminary and Annual Resolutions, including the 2021 Preliminary Resolution and 2021 Report, are affirmed, amended, modified, and incorporated herein by reference. In addition, it is hereby ratified, confirmed, and declared that the fire protection services to be funded by the Fire Protection Assessments provide special benefit to the Assessed Property and that the Fire Protection Assessed Costs are fairly and reasonably allocated to Assessed Properties based upon the findings and data contained in the 2021 Report and the 2021 Preliminary Resolution as confirmed, amended and supplemented by the 2021 Addendum and this Annual Resolution. 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 adopted and imposed against such parcel by this Annual Resolution.

Section 7. Approval of Final Fire Protection Assessment Rates and Final Fire Protection Assessment Roll.

A. As directed by the Ordinance and the 2021 Preliminary Resolution, notice of the proposed Fire Assessments and a public hearing have been provided by mail and by publication. Notice by mail was provided in the annual notice of ad valorem property taxes mailed by the BCPA. Proof of notice by publication is attached to this Annual Resolution as Exhibit B. The rates established in the 2021 Preliminary Resolution were used to prepare the Preliminary Assessment Roll, which information was available at the public hearing. Subsequent to adoption of the 2021 Preliminary Resolution, the Town Council requested preparation of the 2021 Addendum which calculated and presents the final assessment rates incorporated into this Annual Resolution and into the Final Assessment Roll. The public hearing was held on September 13, 2021, and comments and objections of all interested persons have been heard, in person or virtually as may have been authorized, and considered by the Town Council. The Fire Protection Assessed Costs to be assessed and apportioned among benefitted parcels for Fiscal Year 2021-22, is the amount determined in the 2021 Addendum to the 2021 Report, which Addendum is approved by and incorporated in this 2021 Annual Resolution.

B. The Fire Protection Assessments to be assessed on benefitted parcels are hereby established as follows:

Fiscal Year 2021-22 Final Fire Protection Assessment Rates

Rate Category	Assessment Unit	Final Fire Assessment Rate
"A" Acreage	Per Acre	\$ 75.96
"R" Residential/Other	Per DU/Unit	\$ 690.00
Combined Non-residential	Per SF	\$ 0.8314

C. The above rates of assessment are hereby finally approved. The above Final Fire Assessment Rates shall be used to update and amend the Assessment Roll as needed and are hereby levied and imposed on all parcels of Assessed Property on the Final Assessment Roll. The Final Assessment Roll, as may have been updated or amended, is hereby adopted and approved. Approval by adoption of this Annual Resolution shall constitute a lien upon the property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

D. The Mayor, or the Town Manager as the Mayor's designee, shall certify the Final Assessment Roll and Final Assessment Rates to the Broward County Tax Collector no later than September 15, 2021 as required by statute.

Section 8. 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 lawfully available, non-assessment funds.

Section 9. Effect of Adoption of Resolution. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the adoption of this Annual Rate Resolution.

Section 10. 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 11. Conflict. All resolutions or parts of resolutions in conflict herewith are hereby superseded to the extent of such conflict.

Section 12. 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 16. 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 ____ day of September, 2021 on a motion by _____ and seconded by _____.

Breitkreuz _____
Hartman _____
Allbritton _____
Jablonski _____
Kuczenski _____

Ayes _____
Nays _____
Absent _____
Abstaining _____

Attest:

Steve Bruitkreuz, Mayor

Russell Muñiz, Assistant Town Administrator/Town Clerk

Approved as to Form and Correctness:

Keith Poliakoff, Town Attorney
1001.332.01

EXHIBIT A

2021 ADDENDUM

August 2021 Addendum to July 2021 Methodology Report

AUGUST 2021 ADDENDUM
TO JULY 2021 REPORT

Town of Southwest Ranches, Florida

**Addendum to Fire Protection Assessment
Methodology Report - Addendum**

Addendum to 2021 Report prepared for the
Town of Southwest Ranches

August 31, 2021



Addendum Commission

This August 31, 2021, Addendum (“Addendum”) to the July 2021 Methodology Report (“2021 Report”) was commissioned by the Town of Southwest Ranches as part of its annual fire services special assessment program. The 2021 Report evaluated the assessment roll for FY2021-2022 in light of the an updated 2022 assessment methodology used to levy the assessment. The most current study updated the call data for the most recent 5 calendar years (2016-2020) and combined certain non-residential categories (Commercial, Institutional, and Warehouse/Industrial) into one blended category (Combined Non-Residential) to reduce the volatility in rates that arose when presenting them discretely. As part of this Addendum, the FY2021-2022 roll was also updated and prepared. The major change presented in this Addendum from the rates calculated in the 2021 Report and included in mailed and published notices for the September 13, 2021, public hearing, is the amount of non-assessment funds to be contributed to the Fire Budget. An increase in non-assessment funds contributed to the Fire Budget results in a reduction of the assessed costs and also reductions in the previously proposed assessment rates. The Town Council may, without triggering any additional notice requirements, adopt final assessment rates lower than those previously proposed and advertised.

Addendum Conclusions

The evaluation of the assessment roll, based upon the proposed rates show the follow gross assessment amounts:

Amount Expected to be Levied in Each Category

	Amount
Combined Non-Residential	820,544
Acreage	141,962
Residential	1,854,030
Government-Exempt	22,714
Total Levy	<u>2,839,250</u>

The City has elected to not assess \$306,310 of the total fire services cost. Those costs not assessed will be funded with lawfully available revenues other than fire assessment revenue.

The following table summarizes the costs of the FY2021-2022 fire rescue services, the amount apportioned to the fire assessment based upon the studies, the increased amount of the budget not included in the assessment calculations, and the resulting reduced amount of assessed costs apportioned to each property category. The reduction in the total assessed costs included in the rate calculations results in lower fire assessment rates from the rates previously approved in the Preliminary Resolution No. 2021-066 and included in notices to property owners. The Town Council may reduce the rates from those advertised and adopt and impose the rates calculated in this Addendum. The Combined Non-Residential category includes Commercial, Institutional, and Warehouse/Industrial property uses which previously have been assessed as separate property categories.

(Addendum continued on next page)

Town of Southwest Ranches - Addendum to 2021 Report

Proposed FY 2021/2022 Fire Assessment

Expenditures	Total FY 2021-2022 Proposed	General Fund Portion	Fire Assessment Portion
% Allocation per Study		40.00%	60.00%

Direct Expenses:

Fire Rescue Contractual Service	\$ 3,789,440	\$ 1,515,776	\$ 2,273,664
Operating Expenses	348,454	N/A	348,454
Non-Operating Debt	29,485	N/A	29,485
Capital Outlay	66,207	-	66,207
Fire Protection/Control Contingency	55,500	N/A	55,500
Sub-Total	\$ 4,289,086	\$ 1,515,776	\$ 2,773,310

Other Expenses

Publication & Notification Costs	1,411
Statutory Discount	110,345
Collections Cost	39,408
Fire Assessment Cost Allocation of Townwide Personnel\Contractual Costs	221,086
Less: Amount of Budget Not Assessed	(306,310)
Total Amount Assessed	\$ 2,839,250

Property Category	Assess Unit Type	% Apportioned	Amount	Final Proposed Rates FY 21/22
Combined Non Residential - 986,968 SF		28.90%	820,544	\$ 0.8314
Acreage - 1,869 Acres	Per Acre	5.00%	141,962	\$ 75.96
Residential - 2,687 Units	Per Unit	65.30%	1,854,030	\$ 690.00
Government - Exempt - 41,330 SF	Per Sq.Ft. Bldg Area	0.80%	22,714	-
Total		100%	\$ 2,839,250	

Analysis To Prior Rates

Decision-makers and affected parties often wish to be able to compare the proposed rates to the existing rates. Because the current methodology has combined the previous Commercial, Institutional, and Warehouse/Industrial categories into a Combined Non-residential category, the following table illustrates the current proposed rates to the previous property categories. This table is shown for comparative purposes only.

Comparative Table of Prior Rates to Current Proposed Rates

**Town of Southwest Ranches
Proposed FY 2021/2022
Fire Assessment Worksheet**

Sources:

Fire Administration Department
Volunteer Fire Service Department
Volunteer Fire Fund

Expenditures	Total FY 2021-2022 Proposed	General Fund Portion	Fire Assessment Portion
% Allocation per Consultant Study for FR Contractual Services Only		40.00%	60.00%

Direct Expenses:

Fire Rescue Contractual Service	\$ 3,789,440	\$ 1,515,776	\$ 2,273,664
Operating Expenses	348,454	N/A	348,454
Non-Operating Debt	29,485	N/A	29,485
Capital Outlay	66,207	-	66,207
Fire Protection/Control Contingency	55,500	N/A	55,500
Sub-Total	\$ 4,289,086	\$ 1,515,776	\$ 2,773,310

Other Expenses

Publication & Notification Costs			1,411
Statutory Discount			110,345
Collections Cost			39,408
Fire Assessment Cost Allocation of Townwide Personnel/Contractual Costs			221,086
LESS: FY 2021/2022 ADJUSTMENT			(306,310)
Total Fire Assessment Expenses			\$ 2,839,250

Based On 2021 Consultant Study

Property Category	Assess Unit Type	% Apportioned	Amount	Total Final Proposed Rates FY 21/22	Total Initial Proposed Rates FY 21/22	Total Assessed Rates FY 20/21	Difference: Final Prop. vs Assessed Incr/ (Decr)
Combined Non-Res: Commercial-321,601 SF	Per Sq.Ft. Bldg Area	7.85%	222,882	\$ 0.8314	\$ 0.9211	\$ 1.1266	\$ (0.2952)
Combined Non-Res: Institutional-554,580 SF	Per Sq.Ft. Bldg Area	20.25%	574,948	\$ 0.8314	\$ 0.9211	\$ 1.2106	\$ (0.3792)
Combined Non-Res: Warehouse/Industrial-110,787 SF	Per Sq.Ft. Bldg Area	0.80%	22,714	\$ 0.8314	\$ 0.9211	\$ 0.5417	\$ 0.2897
Acreage - 1,869 Acres	Per Acre	5.00%	141,962	\$ 75.96	\$ 84.15	\$ 84.76	\$ (8.80)
Residential - 2,687 Units	Per Unit	65.30%	1,854,030	\$ 690.00	\$ 764.44	\$ 629.14	\$ 60.86
Government - Exempt - 41,330 SF	Per Sq.Ft. Bldg Area	0.80%	22,714	-	-	-	-
Total		100%	\$ 2,839,250				

Town of Southwest Ranches
Proposed FY 2021/2022
Fire Assessment Worksheet

Sources:

Fire Administration Department
 Volunteer Fire Service Department
 Volunteer Fire Fund

Expenditures	Total FY 2021-2022 Proposed	General Fund Portion	Fire Assessment Portion
% Allocation per Consultant Study for FR Contractual Services Only		40.00%	60.00%

Direct Expenses:

Fire Rescue Contractual Service	\$ 3,789,440	\$ 1,515,776	\$ 2,273,664
Operating Expenses	348,454	N/A	348,454
Non-Operating Debt	29,485	N/A	29,485
Capital Outlay	66,207	-	66,207
Fire Protection/Control Contingency	55,500	N/A	55,500
Sub-Total	\$ 4,289,086	\$ 1,515,776	\$ 2,773,310

Other Expenses

Publication & Notification Costs	1,411
Statutory Discount	110,345
Collections Cost	39,408
Fire Assessment Cost Allocation of Townwide Personnel/Contractual Costs	221,086
LESS: FY 2021/2022 ADJUSTMENT	(306,310)
Total Fire Assessment Expenses	\$ 2,839,250

Based On 2021 Consultant Study

Property Category	Assess Unit Type	% Apportioned	Amount	Total Final Proposed Rates FY 21/22	Total Initial Proposed Rates FY 21/22	Total Assessed Rates FY 20/21	Difference: Final Prop. vs Assessed Incr/ (Decr)
Combined Non-Res: Commercial-321,601 SF	Per Sq.Ft. Bldg Area	7.85%	222,882	\$ 0.8314	\$ 0.9211	\$ 1.1266	\$ (0.2952)
Combined Non-Res: Institutional-554,580 SF	Per Sq.Ft. Bldg Area	20.25%	574,948	\$ 0.8314	\$ 0.9211	\$ 1.2106	\$ (0.3792)
Combined Non-Res: Warehouse/Indust-110,787 SF	Per Sq.Ft. Bldg Area	0.80%	22,714	\$ 0.8314	\$ 0.9211	\$ 0.5417	\$ 0.2897
Acreage - 1,869 Acres	Per Acre	5.00%	141,962	\$ 75.96	\$ 84.15	\$ 84.76	\$ (8.80)
Residential - 2,687 Units	Per Unit	65.30%	1,854,030	\$ 690.00	\$ 764.44	\$ 629.14	\$ 60.86
Government - Exempt - 41,330 SF	Per Sq.Ft. Bldg Area	0.80%	22,714	-	\$ -	\$ -	\$ -
Total		100%	\$ 2,839,250				

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EXHIBIT B

PROOF OF ADVERTISING

NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION AND SOLID WASTE SPECIAL ASSESSMENTS

Notice is hereby given that the Town Council of the Town of Southwest Ranches, Florida will conduct a virtual public hearing to consider imposing a fire protection special assessment for the provision of fire protection services, and for solid waste services special assessments within the Town of Southwest Ranches for Fiscal Year 2022, commencing on October 1, 2021.

The hearing will be held at **6:00 p.m. on Monday, September 13, 2021**, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

If a person decides to appeal any decision made by the Town Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Clerk's office at (954) 434-0008, no later than 5:00 p.m. on the last business day prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following tables show the highest assessment rates the Town Council could impose for FY 2021-2022.

Maximum Fire Assessment Rates for Fiscal Year 2021-2022

Property Category	Maximum Rate Per Unit Indicated	
Residential	Rate per Unit	\$764.44
Nonresidential		
Combined Non Res.: Commercial	Rate per Square Foot Building Area	\$ 0.9211
Combined Non Res.: Institutional	Rate per Square Foot Building Area	\$ 0.9211
Combined Non Res.: Warehouse/Industrial	Rate per Square Foot Building Area	\$ 0.9211
Acreage	Rate per Acre	\$ 84.15

Maximum Solid Waste Assessment Rates for Fiscal Year 2021-2022

Total Solid Waste Assessment per Parcel will equal the Bulk Waste Assessment Component calculated per residential parcel plus the Household Waste Assessment Component per Dwelling Unit on each residential parcel.

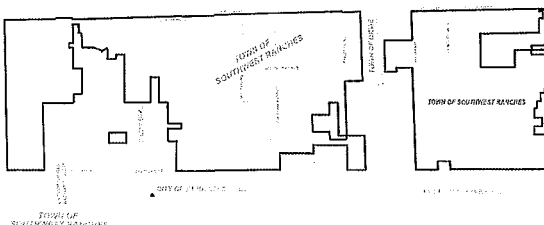
Bulk Waste Assessment Component	
Rate Class (based on parcel size)	Rate per Residential Parcel
A: less than or equal to 41,200 sq. ft.	\$ 270.15
B: 41,201 – 46,999 sq. ft.	\$ 316.02
C: 47,000 – 62,999 sq. ft.	\$ 380.47
D: 63,000 – 95,999 sq. ft.	\$ 407.99
E: 96,000 – 106,999 sq. ft.	\$ 450.31
F: 107,000 sq. ft. and larger	\$ 556.88
Household Waste Assessment Component	
	Rate per Dwelling Unit
	\$ 322.86

Copies of relevant ordinances and resolutions (including the Fire Protection Assessment Ordinance No. 2001-09, Preliminary Fire Services Assessment Resolution No. 2021-066, Solid Waste Assessment Ordinance No. 2002-08 and Preliminary Solid Waste Assessment Resolution No. 2021-067) and the Preliminary Assessment Rolls for the Fire Services Assessment and the Solid Waste Assessment for the upcoming fiscal year are available for inspection at the Town Clerk's office located in Town Hall, 13400 Griffin Road, Town of Southwest Ranches, Florida.

The fire and solid waste assessments will be collected on the ad valorem property tax bill which will be mailed in November 2021 as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Town of Southwest Ranches at (954) 434-0008, Monday through Friday between 8:30 a.m. and 5:00 p.m.

Russell Mufiz, Assistant Town Administrator/Town Clerk





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
Bob Hartmann, Vice Mayor
Jim Allbritton, Council Member
Gary Jablonski, Council Member
David Kuczenski, 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 Breitkreuz and Town Council
VIA: Andrew D. Berns, Town Administrator
FROM: Martin D. Sherwood, Town Financial Administrator
DATE: 9/13/2021
SUBJECT: TENTATIVE FISCAL YEAR 2021-2022 (FY 21/22) MILLAGE RATE

Recommendation

To conduct the statutorily required public hearing and to adopt a tentative millage rate resolution of 4.2500 mills which is equal to the current millage rate (representing the Town of Southwest Ranches' Operating rate of 4.2500 and 0.0000 mills for Transportation Surface Drainage Ongoing Rehabilitation) for Fiscal Year 2021-2022 and establish a final public hearing date of Thursday, September 23, 2021.

Strategic Priorities

- A. Sound Governance
- B. Enhanced Resource Management

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 tentative millage rate of 4.2500, to equal 4.93% higher than the roll-back rate and which corresponds to the direction received during the August 17, 2021 budget workshop. This rate will assist with funding the Fiscal Year 2021 – 2022 budget and would therefore facilitate policy direction received from Council during the budget workshop as previously mentioned.

Fiscal Impact/Analysis

In July 2021, 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 4.2500 mills and identified (on page 12) the effect that adoption of other rates was projected to have upon Town revenues. During the July 29th, 2021 Council meeting the preliminary millage adopted this rate representing a higher than the roll-back rate until a planned August budget workshop where further discussion and deliberation would ensue. Accordingly, the budget workshop identified the desire to retain the millage rate as proposed and preliminarily adopted at 4.2500.

Overall, the total millage rate for the Town of Southwest Ranches has been among the lowest in all of Broward County. The above SWR FY 2022 tentative millage rate places SWR as the fifth lowest rate of 31 (including the Transportation Surface Drainage Ongoing Rehabilitation TSDOR millage component) in all of Broward County for the combined operating and debt millage. This ranking is favorable and retains our position (also of 31) from the current FY 2021. More impressive is that the tentative rate of 4.2500 is lower than the total combined rate of 4.2719 adopted seven years prior dating back to FY 2015.

Pursuant to the aforementioned and the Exhibit A attached, a majority vote (3 of 5 Council members) by Florida Statute, is required. The proposed tentative not-to-exceed rate (operating plus TSDOR of 4.2500 mills) represents a combined \$50 increase in the SWR portion of the total tax bill on \$250,000 taxable value as well as 4.93% increase from the roll-back rate. **However, FY 2022 eligible “Save our Homes” exemption property owners change in net taxable value will not exceed 1.4%.** Additionally, the SWR portion of the total tax bill would approximate less than 25% (24.62%) with the majority of the general fund operating portion (approx. 52%) dedicated to total public safety operations.

Staff Contact:

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

ATTACHMENTS:

Description	Upload Date	Type
RESO_2021-xxx_Tenta_Millage_21-22-TA Approved	9/3/2021	Resolution
FY 22 millage maxs-4.2500-FINAL-Exhibit A-09132021	8/25/2021	Resolution

RESOLUTION NO. 2021-XXX

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA APPROVING AND ADOPTING THE TENTATIVE MILLAGE RATE FOR TAXATION OF REAL PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE 2021-2022 FISCAL YEAR, COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; 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 is obliged to adopt its tentative millage rate prior to adoption of its tentative budget; 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 \$1,683,717,975.

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

Section 1: The Fiscal Year 2021-2022 tentative operating millage rate for Town of Southwest Ranches is 4.2500 mills which is greater than the rolled-back rate of 4.0504 mills by 4.93%

Section 2: The Town Council shall adopt a final millage rate at the Town Council meeting scheduled for Thursday, September 23, 2021, at 6:00 PM, located at Town Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida 33330 at which meeting the final budget for the 2021-2022 Fiscal Year will be considered and approved.

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 13th day of September, 2021, on a motion by

_____ and seconded by _____.

Breitkreuz _____
Hartmann _____
Allbritton _____
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
1001.248.01

EXHIBIT A

Fiscal Year 2022 Millage Maximums and Related Information (Based on Certified Assessment Information)					
Millage Name	Votes Required	Maximum Millage	Total Resulting Net Revenues	Net Revenue Change (from proposed and prior year adopted rates funding level)	FY 2022 levy increase per \$250,000 of taxable value*
Current Year Roll-Back Rate (Town of SWR Operating 4.0504 + TSDOR .0000 Rates)	3	4.0504	\$6,478,745	(\$319,266)	\$0
FY 2021-2022 Proposed & FY 2020-2021 Adopted Rates (Town of SWR Operating 4.2500 + TSDOR .0000 Rates)	3	4.2500	\$6,798,011	\$0	\$50
Adjusted Current Year Roll-Back Rate	3	4.5319	\$7,248,919	\$450,908	\$120
Maximum Majority Vote	3	4.7327	\$7,570,105	\$772,094	\$171
Maximum Super Majority Rate	4	5.2060	\$8,327,164	\$1,529,153	\$289
Unanimous (Maximum)	5	10.0000	\$15,995,321	\$9,197,309	\$1,487

Note: *However, FY 2022 eligible "Save our Homes" exemption property owners change in net taxable value will not exceed 1.4%.

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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
Bob Hartmann, Vice Mayor
Jim Allbritton, Council Member
Gary Jablonski, Council Member
David Kuczenski, 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 Breitkreuz and Town Council
VIA: Andrew D. Berns, Town Administrator
FROM: Martin D. Sherwood, Town Financial Administrator
DATE: 9/13/2021
SUBJECT: FY 2021-2022 Tentative Budget - 1st Reading

Recommendation

It is recommended that the first required public hearing be held and that Council approve the required first reading to adopt the Fiscal Year 2021 - 2022 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 first public hearing on the Town of Southwest Ranches proposed Fiscal Year 2021 - 2022 budget and for adoption of the budget for that year. A second public hearing is required and has been scheduled for Thursday, September 23, 2021 @ 6pm.

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 including those with known COVID-19 impact) and from discussions / budget workshops with Town Advisory Boards and the Town Council. In July, staff presented a balanced proposed budget as required by the Town Charter. All subsequent revisions are reflected within the budget proposed for consideration tonight.

Exhibit A to the accompanying ordinance presents the Fiscal Year 2021-2022 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 29th, 2021, as revised pursuant to further direction received from Town Council during the August 17th 2021 budget workshop meeting requiring no change to the operating or 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. Fortunately, there seems to be general consensus that the FY 21 / 22 detailed Proposed Budget as revised, meets Town Council objectives without overly burdening taxpayers or any other interested party. The Budget which is represented by the Summary seeks to balance progress and governmental spending. It also reflects Town Council funding priorities and direction received through September 13, 2021.

What it Includes:

The budget proposed for consideration tonight is balanced at the Town of Southwest Ranches' operating millage rate of 4.2500 mills plus .0000 mills for an on-going project which will make improvements and is committed to roadways Townwide (4.2500 mills in total). Due to continued opportunities as well as the award of funding from the Mobility Advancement Program (MAP-f/k/a Broward County Transportation Surtax), the Transportation Surface Drainage Ongoing Rehabilitation (TSDOR) - Surtax program will be proposed as funded utilizing Surtaxes for the first time while the TSDOR – Non-Surtax program will be proposed funded using its committed contingency reserve account. Therefore, all TSDOR projects combined will not be proposed as funded via millage for the second time since 2015.

Capital improvements which are funded include: Town Hall Complex Safety, Drainage and Mitigation Improvements (\$180,000), new improvements at Southwest Meadows Sanctuary Park (\$60,000) and Calusa Corners Park (\$27,450), Fire Wells Replacement/Installation (\$30,000), Fire Rescue Apparatus Protective Awnings (\$21,298), pavement striping and markers (\$14,265), Drainage Improvement Non-Surtax projects (\$999,514) and continued funding for both TSDOR Surtax and TSDOR Non-Surtax projects of \$1,960,210 and \$83,790, respectively.

Beyond the capital improvements, there are twelve new or modified programs (Program Modifications) funded within the tentative budget. These include: Stormwater Master Plan

(\$250,000), TSDOR Plan Update (\$50,000), an Engineering Inspector (\$73,556), Rolling Oaks Wetland Improvement (\$37,040), a Records and Administrative Coordinator (\$55,400), a part-time Customer Service Administrative Assistant (\$16,794), Townwide Vehicle replacement program (\$17,500), Town 20th Anniversary Re-boot Celebration (\$15,000), and, Comprehensive Plan Update: Data, Inventory and Analysis (\$10,000). The budget includes funding for a variety of replacement programs related to Fire Protective Services. The Fire Protective Services replacement programs which are funded include: bunker gear (\$3,808), hose replacement (\$11,100) and continuation of the Apparatus replacement program (\$55,500).

The proposed budget, maintains (and in some instances, improves) the high levels of service the residents of The Town of Southwest Ranches desire and have come to expect as well as implements an updated, 2021 Fire Protection Special Assessment Methodology Report which continues to adhere to Florida Statutes as well as provides for a FY 21/22 adjustment to all categories impacting the General Fund.

Finally, it is noted that there is favorable impact to the debt service fund as our recent refinance to a new Series 2021 note payable resulted in an overall reduction in transfers enabling the Town to further reduce debt while eventually reaching debt freedom as are transfers to fund other necessary items.

Final Notes on Fiscal Impact:

Adoption of this budget has anticipated impact on the General Fund of \$89,452 of imposed FS 170.01 (4) pertaining to a full Fire Assessment exemption for vacant agricultural property as well as a Fire Assessment adjustment of \$306,310. Additionally, \$302,040 has been appropriated for: the Towns 20th Anniversary re-boot (\$15,000), Rolling Oaks Wetland Improvement (\$37,040), and for a Drainage: non-surtax CIP (\$250,000), respectively. Finally, in the General Fund, the restricted Building fund balance is impacted in the net amount of (\$631). Capital Project Fund assigned Fund Balance is reduced \$87,450 for two Park improvements while the Transportation Fund restricted and committed Fund Balances will decrease by \$114,265 and \$83,790, respectively for a carryover drainage: non-surtax project, pavement striping/markers, and TSDOR: non-surtax. Accordingly, all the changes are attributable for utilization to fund desired capital projects and program modifications.

Modifications to the proposed budget at this point may be made. Increases to appropriations after this hearing would result in significant costs to re-advertise. If a final budget is not approved by October 1, 2021, 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:

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

ATTACHMENTS:

Description	Upload Date	Type
ORD 2021-xxx Proposed 21-22 Budget-1st Read-09132021-TA Approved	9/3/2021	Ordinance
FY 21-22 Budget Summary-09132021-FINAL-Exhibit A	8/31/2021	Resolution

ORDINANCE NO. 2021-XXX

AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE BUDGET OF THE TOWN OF SOUTHWEST RANCHES FOR FISCAL YEAR 2021-2022, COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; 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 13, 2021 at 6:00 P.M.; and

WHEREAS, a Public Hearing on the Town of Southwest Ranches' final budget for Fiscal Year 2021-2022 will be held at 6:00 P.M. on Thursday, September 23, 2021, 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 2021-2022, 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 2021-2022 Fiscal Year, and the Town's funds may be expended commencing October 1, 2021 and ending September 30, 2022.

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 \$1,683,717,975

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 2020-2021 adopted budget as well as budget amendments pursuant to subsequent resolutions as indicated in Section 5 of this Ordinance not expended during Fiscal Year 2020-2021 may be used and expended during subsequent fiscal years.

Section 5: Amendments. The Town of Southwest Ranches budget for the Fiscal Year 2021-2022, 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 13th day of September, 2021 on a motion made by _____ and seconded by _____.

PASSED AND ADOPTED ON SECOND READING this ____ day of _____, 2021, on a motion made by _____ and seconded by _____.

Breitkreuz	_____	Ayes	_____
Hartmann	_____	Nays	_____
Allbritton	_____	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
1001.328.01

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BUDGET SUMMARY

Town of Southwest Ranches, Florida - Fiscal Year 2021 - 2022

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SOUTHWEST RANCHES ARE 17.2% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General Fund 4.2500
Voted Debt 0.0000
First Public Hearing: Exhibit A
 Monday, September 13, 2021 @ 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	6,798,011	0	0	0	0	0	6,798,011		
Ad Valorem Taxes	0	0	0	0	0	0	0		
Franchise/Utility Taxes	1,892,417	0	0	0	0	0	1,892,417		
Sales & Use Taxes	619,296	0	0	0	0	0	619,296		
Permits/Licenses/Inspections	1,458,201	0	0	0	0	0	1,458,201		
Intergovernmental	0	180,000	2,831,897	0	0	0	3,011,897		
Charges for Services	115,658	0	0	0	0	1,705,612	1,821,270		
Fines & Forfeitures	195,244	0	0	0	0	0	195,244		
Loan Proceeds	0	0	0	0	0	0	0		
Special Fire Assessment	2,546,708	0	0	0	0	0	2,546,708		
Miscellaneous Revenues	129,694	0	5,000	10,000	0	5,000	149,694		
TOTAL SOURCES	13,755,229	180,000	2,836,897	10,000	0	1,710,612	18,492,738		
Interfund Transfers - In	243,032	0	877,172	227,354	1,004,741	0	2,352,299		
Fund Balance/Reserves/Net Assets	332,040	87,450	198,055	0	0	0	617,545		
TOTAL REVENUES, TRANSFERS & BALANCES	14,330,301	267,450	3,912,124	237,354	1,004,741	1,710,612	21,462,582		
EXPENDITURES/EXPENSES									
General Government	2,210,718	0	0	0	0	0	2,210,718		
Law Enforcement	3,288,289	0	0	0	0	0	3,288,289		
Fire Rescue Services	4,289,085	0	0	237,354	0	0	4,526,439		
Community Services (Planning, Zoning & Engineering)	639,714	0	0	0	0	0	639,714		
Physical Environment (Permits/Code/Roads/Solid Waste/TH)	1,072,016	180,000	3,912,124	0	0	1,466,580	6,630,720		
Parks, Recreation and Open Space	489,828	87,450	0	0	0	0	577,278		
Debt Service	0	0	0	0	1,004,741	0	1,004,741		
Contingency	231,384	0	0	0	0	1,000	232,384		
TOTAL EXPENDITURES/EXPENSES	12,221,034	267,450	3,912,124	237,354	1,004,741	1,467,580	19,110,283		
Interfund Transfers - Out	2,109,267	0	0	0	0	243,032	2,352,299		
Fund Balance/Reserves/Net Assets	0	0	0	0	0	0	0		
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	14,330,301	267,450	3,912,124	237,354	1,004,741	1,710,612	21,462,582		

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.