



Southwest Ranches Town Council

SECOND BUDGET HEARING

Agenda of September 23, 2021

Southwest Ranches Council Chambers
6:00 PM Thursday

13400 Griffin Road
Southwest Ranches, FL 33330

<u>Mayor</u>	<u>Town Council</u>	<u>Town Administrator</u>	<u>Town Attorney</u>
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, APPROVING AND ADOPTING THE FINAL MILLAGE RATE FOR TAXATION OF REAL AND PERSONAL PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE 2021-2022 FISCAL YEAR, COMMENCING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

Ordinance - 2nd Reading

6. **AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE BUDGET OF THE TOWN OF SOUTHWEST RANCHES FOR FISCAL YEAR 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.**
7. **Adjournment**

PURSUANT TO FLORIDA STATUTES 286.0105, THE TOWN HEREBY ADVISES THE

PUBLIC THAT IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS COUNCIL WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING OR HEARING, HE OR SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND THAT FOR SUCH PURPOSE, THE AFFECTED PERSON MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDING IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. THIS NOTICE DOES NOT CONSTITUTE CONSENT BY THE TOWN FOR THE INTRODUCTION OR ADMISSION OF OTHERWISE INADMISSIBLE OR IRRELEVANT EVIDENCE, NOR DOES IT AUTHORIZE CHALLENGES OR APPEALS NOT OTHERWISE ALLOWED BY LAW.



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

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

Town Council
Steve Breitkreuz, Mayor
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: 9/23/2021
SUBJECT: Final Millage Rate

Recommendation

To conduct the statutorily required second and final public hearing and to adopt a final millage rate resolution of 4.2500 mills (representing the Town of Southwest Ranches' rate of 4.2500 for Operating plus .0000 mills pertaining to the 8th year of the Transportation Surface Drainage Ongoing Rehabilitation-TSDOR capital improvement project) for Fiscal Year 2021-2022 which is 4.93% higher than the roll-back rate.

Strategic Priorities

A. Sound Governance

Background

To generate revenues sufficient for the financing of municipal government operations, municipalities are permitted to establish a millage rate which, when applied to the taxable valuation of properties, creates a taxable levy against real and personal property within the Town. This item provides for the adoption of the final millage rate to assist with funding the Fiscal Year 2021 - 2022 budget.

Fiscal Impact/Analysis

In July of 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, which is also equal to the current year, and identified (refer to page 12) the effect that adoption of other rates was projected to have upon Town revenues.

For Fiscal Years 2016, 2017, and 2018, SWR had the seventh lowest rate (of 31) while, for FY 2019 SWR had the eighth lowest rate in Broward County for the combined operating and debt millage. For FY 2020, SWR was back into seventh lowest position. With the adoption of FY 2021 and for FY 2022 at the rate of 4.2500 including the eight-year addition of the Transportation Surface Drainage Ongoing Rehabilitation (TSDOR) not requiring millage since funding is available via the Mobility Advancement Program (f/k/a Transportation Surtax) or the utilization of committed Transportation Fund Fund Balance, the relative position of SWR favorably remains two notches down to 5th, respectively of the 31 Broward Municipal rates.

A super-majority (4 of 5 Council members) may, by Florida Statute, set a rate as high as 5.2060 mills. However, the super-majority max is more than what is needed for proposed operations and would result in an increase of \$289 on \$250,000 of taxable value. The proposed rate (operating plus TSDOR combined of 4.2500 mills) is within a majority vote (3 of 5 Council members) and represents a \$50 increase in the SWR portion of the total annual tax bill on \$250,000 of taxable value as compared to the prior year. However, FY 2022 eligible "Save our Homes" exemption property owners change in net taxable value will not exceed 1.4%.

The SWR portion of the total tax bill would approximate less than 25% (24.62%) with the majority of the general fund operating portion dedicated to total Public Safety (53%). As previously mentioned, the proposed rate represents a 4.93% increase from the roll-back rate.

The rate proposed tonight of 4.2500 was initially proposed and tentatively approved on Monday, September 13th, 2021 and, as previously mentioned, only requires a majority vote (3 of 5 Council members). Should the Town Council decide to increase the rate under consideration to an amount above 4.2500 mills, additional funding would be available for TSDOR, or other capital projects and programs. However, this mill rate would be higher than the tentative preliminary rate triggering State of Florida requirements to re-advertise (at Town expense) and would delay the Town's legal ability to levy a property tax.

Staff Contact:

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

ATTACHMENTS:

Description	Upload Date	Type
RESO_2021-xxx_Final_Mill_21-22-09232021-TA Approved	9/16/2021	Resolution
FY22 millage maxs-4.2500-FINAL-09232021-EXHIBIT A	9/16/2021	Exhibit

RESOLUTION NO. 2021-XXX

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING AND ADOPTING THE FINAL MILLAGE RATE FOR TAXATION OF REAL AND PERSONAL PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE 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 adopted both its tentative millage rate and its budget, on first reading, on Monday, September 13, 2021 during a Public Hearing held at 6:00 P.M.; and

WHEREAS, a Public Hearing on the Town of Southwest Ranches' final millage for Fiscal Year 2021-2022 was 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 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 above-referenced recitals are true and correct and are incorporated herein by reference.

Section 2: The Town Council, following a presentation by the Town Administrator and Town Financial Administrator, testimony from Town Staff and from other interested parties, at a duly noticed public hearing held on September 23, 2021 and pursuant to Exhibit A, hereby approves and adopts the Fiscal Year 2021-2022 operating millage rate for the Town of Southwest Ranches of 4.2500 mills, which is greater than the rolled-back rate of 4.0504 mills by 4.93%. Said final millage rate has been set pursuant to and in furtherance of Section 200.185 Florida Statutes.

Section 3: Severability. If any one or more provisions of this Resolution shall be held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited or against public policy, or shall for any reason

whatsoever be held invalid, then such provision shall be null and void and shall be separate from the remaining provisions, and shall in no way affect the validity of all other provisions of this Resolution.

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

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

Ranches, Florida, this 23rd day of September, 2021, on a motion by

_____ and seconded by _____.

Breitkreuz _____
Allbritton _____
Jablonski _____
Hartmann _____
Kuczenskii _____

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
1001.423.01

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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(954) 434-0008 Town Hall
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web: www.southwestranches.org

Town Council
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Town Administration
Andy Berns, MPA, Town Administrator
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Keith M. Poliakoff, JD, Town Attorney
Martin D. Sherwood, CPA, CGMA, CGFO, Town Financial Administrator

COUNCIL MEMORANDUM

TO: Honorable Mayor Breitkreuz and Town Council

THRU: Andrew D. Berns, Town Administrator

FROM: Martin D. Sherwood, Town Financial Administrator

DATE: September 23, 2021

SUBJECT: FINAL FISCAL YEAR 2021-2022 (FY 21/22) BUDGET ADOPTION

Recommendation

It is recommended that the second required public hearing and second reading be held and that a motion be made and passed to adopt the Fiscal Year 2021 - 2022 (October 1, 2021 through September 30, 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/Issue

Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through a statutorily prescribed deadline and process of two public hearings and in advance of the effective date of the budget. This item provides for the final public hearing on the Town of Southwest Ranches proposed Fiscal Year 2021 – 2022 budget and for adoption of the final budget for that year (FY 22).

Fiscal Impact/Analysis

The Town of Southwest Ranches budget process began in February and has included revisions resulting from external projections (insurance, State of Florida revenues, and contractual and cost estimates/changes) and from numerous discussions / budget

workshops, special meetings with Town Advisory Boards and the Town Council. In July, staff presented a balanced proposed budget as required by the Town Charter. Subsequent revisions are reflected within the budget proposed for consideration tonight.

Exhibit A to the accompanying resolution presents the Fiscal Year 2021 - 2022 Town of Southwest Ranches Budget in summary form. The summary reflects the fund aggregate revenues and expenditures for each fund as provided to the Town Council in July 2021 then modified through an August 2021 budget workshop and is equal to the tentative (initial) public hearing held on September 13, 2021, requiring no change to either the operating or TSDOR millage rates. The adoption of this summary limits Town expenditures to the appropriations for each fund and provides implicit support for the spending plan presented by Staff.

Technically, it does not limit the allocation of the appropriated resources, but it does place a limit on the Town's total appropriations. Fortunately, there seems to be general consensus that the FY 21/22 detailed Budget meets Town Council objectives without burdening taxpayers or any other interested party. The budget, which is represented by the summary, seeks to balance progress and governmental spending. It reflects Town Council funding priorities direction received through September 23, 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). The budget does not include millage funding for the eighth year of the Transportation Surface Drainage Ongoing Rehabilitation (TSDOR) project as it is eligible for Mobility Advancement Program (MAP) funding (f/k/a Transportation surtax) or committed Transportation Fund Fund Balance.

Nine capital improvements, which are funded either by Millage (M), Fire Assessment (FA), Grant (G), MAP Surtax (STx) or restricted/committed Fund Balance (FB) as indicated include: Town Hall Complex Safety, Drainage and Mitigation Improvements (\$180,000-G), further improvements at Southwest Meadows Sanctuary Park (\$60,000-FB) and Calusa Corners Park (\$27,450-FB), Fire Wells Replacement/Installation (\$30,000-FA), Fire Safety Apparatus Protective Awnings (\$21,298-FA), Pavement Striping and Markers (\$14,265-FB), continued funding for Drainage Improvement non-surtax projects (\$999,514-M,G,FB) and new TSDOR non-surtax projects (\$83,790-FB) as well as and finally TSDOR Surtax (\$1,960,210-Stx).

Beyond the capital improvements, there are a twelve new or modified programs (Program Modifications) funded, as indicated, some of which have no millage implications. These include: Stormwater Master Plan (\$250,000), Engineering Inspector (\$73,556-M), Records & Administrative Coordinator (\$55,400-M), TSDOR Plan Update (\$50,000-M), Rolling Oaks Wetland Improvement (\$37,040), Townwide Vehicle Replacement Program (\$17,500-M), Customer Service Administrative Assistant (\$16,794-M), Town 20th Anniversary Re-Boot Celebration (\$15,000), Comprehensive Plan Update (\$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 all funded with

no millage impact include: continuation of the Fire Apparatus Replacement program and bunker gear (\$55,500 and \$3,808 both FA, respectively), and Fire Hoses (\$11,100-FA).

The proposed budget, maintains (and in some instances, improves) the level of service which the residents of The Town of Southwest Ranches desire and have come to expect. Particularly noteworthy, the budget implements an updated 2021 Fire Protection Special Assessment Methodology report which continues to adhere to Florida Statutes and an equitable full cost recovery.

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. 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. Accordingly, all the aforementioned changes are attributable for utilization to fund desired capital projects and program modifications.

Modifications to the tentative FY 22 Budget at this point may be made. However, increases to appropriations would result in significant costs to re-advertise and delays in implementing a tax levy. If no final budget is approved by October 1, 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 public hearing and is approved.

Staff Contact:

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

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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 2020-2021 will be held at 6:00 P.M. on Thursday, September 23, 2021, at Southwest Ranches Council Chambers 13400 Griffin Road, Southwest Ranches, FL 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 23rd day of September, 2021, on a motion made by and seconded by .

Breitkreuz
Allbritton
Hartmann
Jablonski
Kuczenski

Ayes
Nays
Absent

[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
1001.422.01

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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 **Second Public Hearing: Exhibit A - FINAL ADOPTED**
Voted Debt 0.0000 Thursday, September 23, 2021 @ 6:00pm

	GENERAL FUND	CAPITAL PROJECTS FUND	TRANSPORTATION FUND	VOLUNTEER FIRE FUND	DEBT SERVICE FUND	SOLID WASTE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
TAXES: Millage per \$1,000							
Ad Valorem Taxes 4.2500	6,798,011	0	0	0	0	0	6,798,011
Ad Valorem Taxes 0.0000 (voted debt)	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.