



Southwest Ranches Town Council

SECOND BUDGET HEARING

Agenda of September 26, 2024

Southwest Ranches Council Chambers
6:00 PM Thursday

13400 Griffin Road
Southwest Ranches, FL 33330

Mayor Steve Breitreuz	Town Council Jim Allbritton Bob Hartmann Gary Jablonski	Town Administrator Russell C. Muñiz, MPA	Town Attorney Keith M. Poliakoff, J.D.
Vice Mayor David S. Kuczenski, Esq.		Town Financial Administrator Emil C. Lopez, CPM	Town Clerk Debra M. Ruesga

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

Final Millage Rate Resolution

5. **A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA APPROVING AND ADOPTING THE FINAL MILLAGE RATE FOR TAXATION OF REAL PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE FISCAL YEAR 2024-2025, COMMENCING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; 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 2024-2025, COMMENCING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR A BUDGET BASIS; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR NOTICE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND, PROVIDING FOR AN EFFECTIVE DATE. {Approved on First Reading September 12, 2024}**

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

Russell C. Muñiz, MBA, MPA, Town Administrator
Keith M. Poliakoff, JD, Town Attorney
Debra M. Ruesga, Town Clerk
Emil C. Lopez, CPM, Town Financial Administrator

COUNCIL MEMORANDUM

TO: Honorable Mayor Breitkreuz and Town Council
VIA: Russell Muñiz, Town Administrator
FROM: Emil C. Lopez, Town Financial Administrator
DATE: 9/26/2024
SUBJECT: FY 2024-2025 Final Millage Rate

Recommendation

To conduct a statutorily required second and final public hearing and to adopt a final millage rate resolution of 3.9000 mills, which is the same as last year (Fiscal Year 2024-2025).

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

Background

To generate revenues sufficient for the financing of municipal government operations, municipalities are permitted to establish a millage rate which, when applied to the taxable valuation of properties, creates a taxable levy against real and personal property within the Town. This item provides for the adoption of a tentative millage rate of 3.9000, which represents an 8.83% higher than the roll-back rate (3.5836) and that it corresponds to the direction received during the August 12, 2024, budget workshop. This millage rate will assist with funding the Fiscal Year 2024-2025 budget and facilitate the policy direction received from Council during the budget workshop as previously mentioned.

The FY 2024-2025 Proposed Budget is funded at a millage rate of 3.9000 mills for operations

and operating improvements and will require, per Florida Statute, a simple-majority vote by Council members (3 out of 5 voting in support). On every \$500,000 of taxable value, this rate represents a combined \$158 dollar increase from “current year rollback rate” of 3.5836 mills. **It is noted that pursuant to section 193.155(1) Florida Statutes related to “Save Our Homes”, eligible property owners change in net taxable value will not exceed 1.3%.**

Fiscal Impact/Analysis

The proposed tentative millage rate of 3.9000 represents a combined \$158 increase in the Southwest Ranches portion of the tax bill on homes with a \$500,000 taxable value as well as 8.83% increase from the roll-back rate. **However, FY 2024 eligible “Save our Homes” exemption property owners change in net taxable value, will not exceed 1.3%.**

Staff Contact:

Emil C. Lopez, Town Financial Administrator

ATTACHMENTS:

Description	Upload Date	Type
Resolution - TA Approved	9/20/2024	Resolution
Exhibit A - Millage Rate maximums	9/19/2024	Exhibit

RESOLUTION NO. 2024-XXX

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA APPROVING AND ADOPTING THE FINAL MILLAGE RATE FOR TAXATION OF REAL PROPERTY LYING WITHIN THE BOUNDARIES OF THE TOWN OF SOUTHWEST RANCHES FOR THE FISCAL YEAR 2024-2025, COMMENCING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Southwest Ranches, Florida is a municipality located in Broward County, Florida; and

WHEREAS, pursuant to Section 200.065 (4)(E)(1), Florida Statutes, the Town Council adopted both its tentative millage rate and its budget, on first reading, on Thursday, September 12, 2024, 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 2024-2025 was held at 6:00 P.M. on Thursday, September 26, 2024, at the Southwest Ranches Council Chambers, 13400 Griffin Road, Southwest Ranches, Florida, 33330.; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Broward County has been certified by the County Property Appraiser to the Town of Southwest Ranches as \$2,477,686,639.

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 26, 2024, and pursuant to Exhibit A, hereby approves and adopts the Fiscal Year 2024-2025 operating millage rate for the Town of Southwest Ranches of 3.9000 mills, which is greater than the rolled -back rate of 3.5836 mills by 8.83%. 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 26th day of September 2024, on a motion by _____ and seconded by _____.

Breitkreuz _____
Kuczenski _____
Allbritton _____
Hartmann _____
Jablonski _____

Ayes _____
Nays _____
Absent _____
Abstaining _____

Steve Breitkreuz, Mayor

ATTEST:

Debra M. Ruesga, CMC, Town Clerk

Approved as to Form and Correctness:

Keith M. Poliakoff, J.D., Town Attorney
1001.062.2024

**Fiscal Year 2025 Millage Maximums and Related Information
(Based on Certified Assessment Information)**

Millage Name	Votes Required	Maximum Millage	Total Resulting Net Revenues	Net Revenue Change (from prior year adopted rate funding level)	FY 2024 levy increase per \$500,000 of taxable value*
Current Year Roll-Back Rate	3	3.5836	\$8,435,086	(\$744,742)	\$0
FY 2024-2025 Proposed Rate	3	3.9000	\$9,179,829	\$945,235	\$158
Adjusted Current Year Roll-Back Rate	3	3.7933	\$8,928,678	(\$251,151)	\$105
Maximum Majority Vote	3	4.0091	\$9,436,629	\$256,800	\$213
Maximum Super Majority Rate	4	4.4100	\$10,380,268	\$1,200,439	\$413
Unanimous Vote of the Governing Body is required if Millage rate is over 4.4100 and UP TO 10.0000	5	10.0000	\$23,538,023	\$14,358,194	\$3,208

Note: * Property owners without a change in net taxable value will receive a real cash reduction of 11.48% in their Town of Southwest Ranches portion of their tax bill due to the increase in taxable value. It is important to note that FY 2025 eligible "Save our Homes" exemption property owners change in net taxable value will not exceed 1.3%.

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Emil C. Lopez, CPM, Town Financial Administrator

COUNCIL MEMORANDUM

TO: Honorable Mayor Breitkreuz and Town Council
VIA: Russell Muñiz, Town Administrator
FROM: Emil C. Lopez, Town Financial Administrator
DATE: 9/26/2024
SUBJECT: FY 2024-2025 Budget - 2nd Hearing

Recommendation

It is recommended that the second required public hearing be held, and that the Council approve the required second reading to adopt the Fiscal Year 2024-2025 budget, summarized as "Exhibit A" to the accompanying Ordinance.

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

Background

Each municipality within the State of Florida is required by State Statute to adopt a balanced budget through a statutorily prescribed deadline and process of two public hearings and in advance of the effective date of the budget. This item provides for the second public hearing on the Town of Southwest Ranches proposed Fiscal Year 2024-2025 budget and for adoption of the budget for that year.

Exhibit A to the accompanying ordinance presents the Fiscal Year 2024-2025 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 25, 2024, as revised pursuant to further direction received from Town Council during the August 12, 2024, budget workshop meeting requiring no change to the operating millage rate of 3.9000. The adoption of this revised summary limits the Town expenditures to the appropriations for each fund and provides implicit support for the detailed spending plan presented by Staff.

Technically, it does not limit the allocation of the appropriated resources, but it does place a limit on the Town's total appropriations. The FY2024-2025 detailed Proposed Budget as revised, was approved by the Town Council during the first hearing held on September 12, 2024. The Budget, which is represented by the Summary, seeks to balance progress and governmental spending.

Fiscal Impact/Analysis

Establishing a preliminary Budget millage rate of 3.9000 that requires a majority vote (3 out of 5 Council members) with resulting total revenues of \$9,179,829 will enable the Town Council to evaluate all management's proposed FY 2024-2025 operating, capital improvement and program modification recommendations while also receiving public discussion and input during the Town's second public hearing.

Modifications to the proposed budget millage rate 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, 2024, the Town of Southwest Ranches is bound by Florida law to continue with an extension of the prior year's budget on a monthly basis until such time as a final budget is properly advertised, goes through a public hearing process, and is approved.

Staff Contact:

Emil C. Lopez, Town Financial Administrator

ATTACHMENTS:

Description	Upload Date	Type
Ordinance - TA Reviewed	9/19/2024	Ordinance
Exhibit A - Budget Summary FY24-25	9/19/2024	Exhibit

ORDINANCE NO. 2024-XXX

AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, APPROVING THE BUDGET OF THE TOWN OF SOUTHWEST RANCHES FOR FISCAL YEAR 2024-2025, COMMENCING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR A BUDGET BASIS; PROVIDING FOR EXPENDITURE OF FUNDS; PROVIDING FOR CARRYOVER OF FUNDS; PROVIDING FOR NOTICE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND, PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Southwest Ranches is a municipality located in Broward County, Florida; and

WHEREAS, a public hearing was held on the tentative millage and budget on Thursday, September 12, 2024, at 6:00 P.M.; and

WHEREAS, a Public Hearing on the Town of Southwest Ranches' final budget for Fiscal Year 2024-2025 was held at 6:00 P.M. on Thursday, September 26, 2024, 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 2024-2025, 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 2024-2025 Fiscal Year, and the Town's funds may be expended commencing October 1, 2024, and ending September 30, 2025.

Section 2: Budget Basis. The proposed expenditures in the budget are as shown in the budget and by reference made a part hereof. The budget is based upon the gross taxable value of real and personal property of \$2,477,686,639.

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 2023-2024 adopted budget as well as budget amendments pursuant to subsequent resolutions as indicated in Section 5 of this Ordinance not expended during Fiscal Year 2023-2024 may be used and expended during subsequent fiscal years.

Section 5: Amendments. The Town of Southwest Ranches budget for the Fiscal Year 2024-2025, may be amended, if required, by a Resolution of the Town Council.

Section 6: Notice. The Town Clerk or designee is directed to forward certified copies of this Ordinance to the Broward County Property Appraiser, the Broward County Revenue Collector, and the Florida Department of Revenue.

Section 7: Severability. If any one or more of the provisions of this Ordinance shall be held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such provision shall be null and void and shall be separate from the remaining provisions, and shall in no way affect the validity of all other provisions of this Ordinance.

Section 8: Conflict. That all Sections or parts of Sections of the Code of Ordinances or parts of Ordinances, and all Resolutions, or parts of Resolution, in conflict are hereby repealed to the extent of such conflict.

Section 9: Effective Date. This Ordinance shall be effective immediately upon its adoption.

PASSED ON FIRST READING this 12th day of September 2024 on a motion made by _____ and seconded by _____.

PASSED AND ADOPTED ON SECOND READING this 26th day of September 2024 on a motion made by _____ and seconded by _____.

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

[Signatures on Following Page]

Steve Breitkreuz, Mayor

ATTEST:

Debra M. Ruesga, Town Clerk

Approved as to Form and Correctness:

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

1001.061.2024

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BUDGET SUMMARY

Town of Southwest Ranches, Florida - Fiscal Year 2024 - 2025

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SOUTHWEST RANCHES ARE 24.69% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General Fund 3.9000
Voted Debt 0.0000

Second Public Hearing: Exhibit A

Thursday, September 26, 2024 @ 6:00pm

ESTIMATED REVENUES:	CAPITAL			VOLUNTEER			DEBT			TOTAL ALL FUNDS
	GENERAL FUND	PROJECTS FUND	TRANSPORTATION FUND	FIRE FUND	SERVICE FUND	SOLID WASTE FUND	TOTAL			
TAXES:										
Ad Valorem Taxes	9,179,829	0	0	0	0	0	0	0	0	9,179,829
Ad Valorem Taxes	0	0	0	0	0	0	0	0	0	0
Franchise/Utility Taxes	2,064,270	0	0	0	0	0	0	0	0	2,064,270
Sales & Use Taxes	702,692	0	0	0	0	0	0	0	0	702,692
Permits/Licenses/Inspections	2,183,893	0	0	0	0	0	0	0	0	2,183,893
Intergovernmental	3,694,937	0	1,921,299	0	0	0	0	0	0	5,616,236
Charges for Services	109,583	0	0	0	0	3,122,795	0	0	0	3,232,378
Fines & Forfeitures	170,813	0	0	0	0	0	0	0	0	170,813
Loan Proceeds	0	0	0	0	0	0	0	0	0	0
Special Fire Assessment	2,983,792	0	0	0	0	0	0	0	0	2,983,792
Miscellaneous Revenues	637,365	0	118,278	10,000	21,768	80,437	0	0	0	867,848
TOTAL SOURCES	21,727,174	0	2,039,577	10,000	21,768	3,203,232	27,001,751	0	0	27,001,751
Interfund Transfers - In	306,990	212,750	2,560,854	303,900	819,897	263,156	4,467,547	0	0	4,467,547
Fund Balance/Reserves/Net Assets	1,201,968	0	230,000	0	0	0	1,431,968	0	0	1,431,968
TOTAL REVENUES, TRANSFERS & BALANCES	23,236,132	212,750	4,830,431	313,900	841,665	3,466,388	32,901,266	0	0	32,901,266
EXPENDITURES/EXPENSES										
General Government	2,423,099	0	0	0	0	0	2,423,099	0	0	2,423,099
Law Enforcement	3,892,741	0	0	0	0	0	3,892,741	0	0	3,892,741
Fire Rescue Services	5,346,343	0	0	313,900	0	0	5,660,243	0	0	5,660,243
Community Services (Planning, Zoning & Engineering)	812,566	0	0	0	0	0	812,566	0	0	812,566
Physical Environment (Permits/Code/Roads/Solid Waste/TH)	1,743,283	0	4,830,431	0	0	3,074,398	9,648,112	0	0	9,648,112
Parks, Recreation and Open Space	813,938	212,750	0	0	0	0	1,026,688	0	0	1,026,688
ARPA - Intergovernmental	3,494,937	0	0	0	0	0	3,494,937	0	0	3,494,937
Debt Service	0	0	0	0	841,665	0	841,665	0	0	841,665
Contingency	548,668	0	0	0	0	85,000	633,668	0	0	633,668
TOTAL EXPENDITURES/EXPENSES	19,075,575	212,750	4,830,431	313,900	841,665	3,159,398	28,433,719	0	0	28,433,719
Interfund Transfers - Out	4,160,557	0	0	0	0	306,990	4,467,547	0	0	4,467,547
Fund Balance/Reserves/Net Assets	0	0	0	0	0	0	0	0	0	0
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	23,236,132	212,750	4,830,431	313,900	841,665	3,466,388	32,901,266	0	0	32,901,266

TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES

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.