



Town of Southwest Ranches, FL

Fiscal Year 2021/2022

Monday, September 13, 2021 @ 6pm

Final Solid Waste Assessment Rate Adoption

Final Fire Assessment Rate Adoption

Tentative (1st Public Hearing) Millage Adoption

Tentative (1st Public Hearing) Budget Adoption



Town Council

Steve Breitkreuz, Mayor

Bob Hartmann, Vice Mayor

Jim Allbritton, Council Member

Gary Jablonski, Council Member

David S Kuczenski, Council Member

Town Administration

Andrew D. Berns, MPA, Town Administrator

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

Keith M. Poliakoff, JD, Town Attorney

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

Budget Process Calendar Of Events

- Thursday, July 29, 2021:
 - ✓ Preliminary Millage and Initial Fire/Solid Waste Assessment Adoption

- Tuesday, August 17, 2021 (**7 pm**):
 - ✓ FY 2021/2022 Proposed Budget Workshop

- Monday, September 13, 2021 (**6:00 pm**) (**TONIGHT**):
 - ✓ Final Fire Protection and Solid Waste Special Assessment Adoption
 - ✓ First Public Hearing for Tentative Millage and Budget Adoption

- Saturday, Sept. 18 – Tuesday, Sept. 21, 2021:
 - Final Budget Advertised

- Thursday, September 23, 2021 (**6 pm**):
 - Second Public Hearing for Final Millage and Budget Adoption

Summary

FY 2021/2022 Proposed Rates and Fees Compared to FY 2020/2021

Adopted FY 2021: Rate/Fee

- Operating Millage: 4.2500 mills
- TSDOR Millage: 0.0000 mills
- Total: 4.2500 mills
(decrease of 0.4064 to total mills from FY 20)

- Fire Assessment: \$105.63 increase
(approximately 20% per residential dwelling unit) from FY 2020

- Solid Waste: No change throughout all residential parcel lot sizes

Proposed FY 2022: Rate/Fee

- Operating Millage: 4.2500 mills
- TSDOR Millage: 0.0000 mills
- Total: 4.2500 mills
(No change to total millage rate)

- Fire Assessment: \$60.86 increase
(approximately 9.7% per residential dwelling unit) from FY 2021

- Solid Waste: No change throughout all residential parcel lot sizes
(3rd consecutive year - No rate increase)



Town of Southwest Ranches

Fiscal Year 2021 / 2022

Solid Waste Rates

September 13, 2021

Solid Waste (Garbage) Assessment (Background):

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

Proposed Solid Waste Rates for FY 21/22 (with no changes from FY 20/21)

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	\$ 0.00
B	41,201	46,999	436	\$ 322.86	\$ 316.02	\$ 638.88	\$ 638.88	\$ 0.00
C	47,000	62,999	419	\$ 322.86	\$ 380.47	\$ 703.33	\$ 703.33	\$ 0.00
D	63,000	95,999	471	\$ 322.86	\$ 407.99	\$ 730.85	\$ 730.85	\$ 0.00
E	96,000	106,999	474	\$ 322.86	\$ 450.31	\$ 773.17	\$ 773.17	\$ 0.00
F	107,000	>107,000	447	\$ 322.86	\$ 556.88	\$ 879.74	\$ 879.74	\$ 0.00

Solid Waste (SW) Impact

- ▶ For FY 2021/2022, we proudly propose no changes in all residential categories. This occurred due to successful Management and Legal negotiations obtaining a permanently reduced bulk disposal maximum generation factor from 4.67 to 3.73 tons per unit in the prior year and a fixed contractual residential disposal rate while the annual collection element contract adjustments consisting of both CPI and fuel indices primarily offset each other. Additionally, it reflects Town Council policy of full cost recovery with no rate subsidy.
- ▶ Finally, it is important to note that the proposed FY 2022 rate for all ranges average higher than all the property rate ranges retroactive from FY 2012 by an overall average of less than 8% (or .08% increase annually per year over the past ten years)!

FY 2021-2022 FINAL SOLID WASTE ASSESSMENT RATE ADOPTION

Public Comment then Questions, Comments,
Direction and Voting from Town Council





Town of Southwest Ranches, FL

Fiscal Year 2021/ 2022

Fire Assessment Rates

September 13, 2021

Fire Assessment (Introduction):

Note: The Fire assessment methodology has been updated from the prior year with Council and Community input (2021 Consultant study). Also, all Fire category rates have been reduced to reflect input received from Council at the August 17, 2021 budget workshop

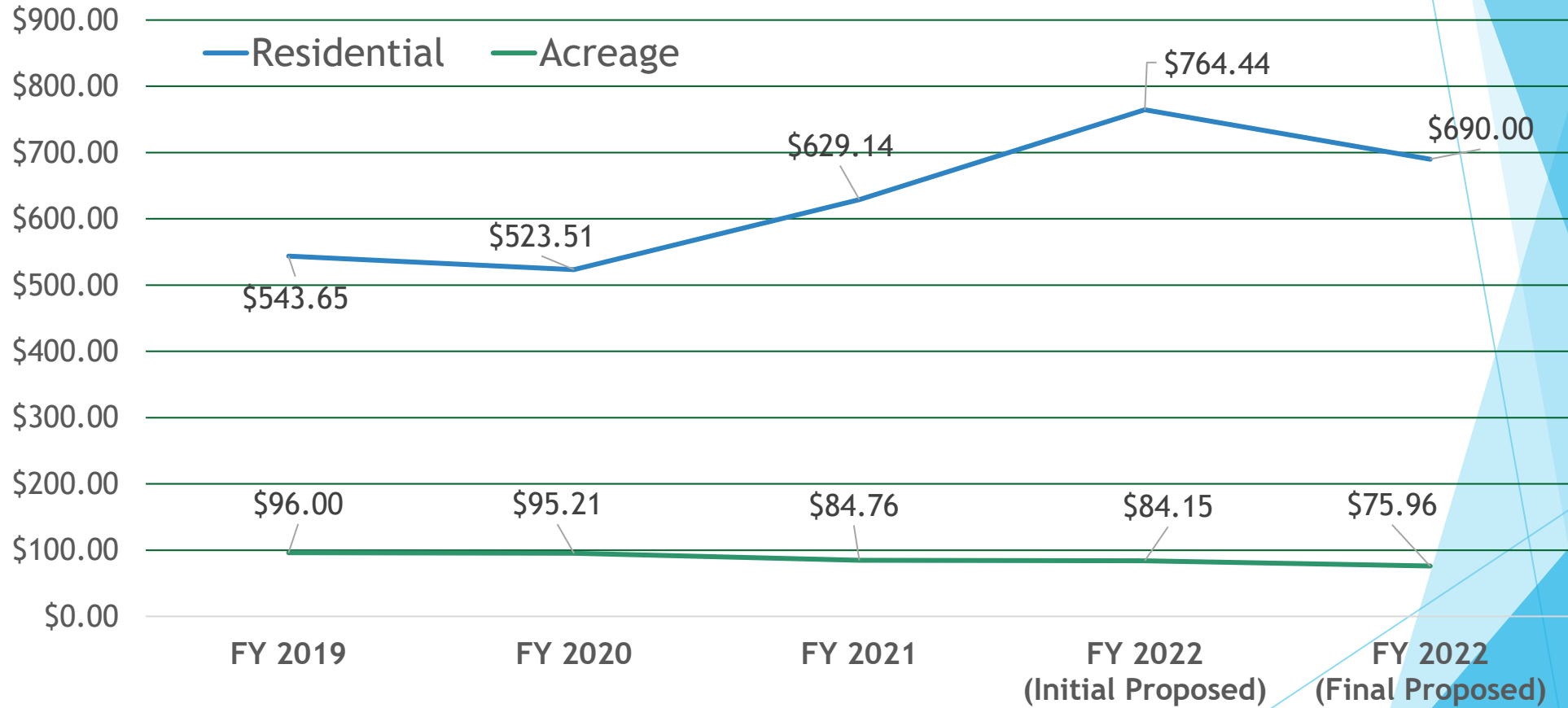
Proposed and Actual Rates (History) by Category

Municipal Rates Compared

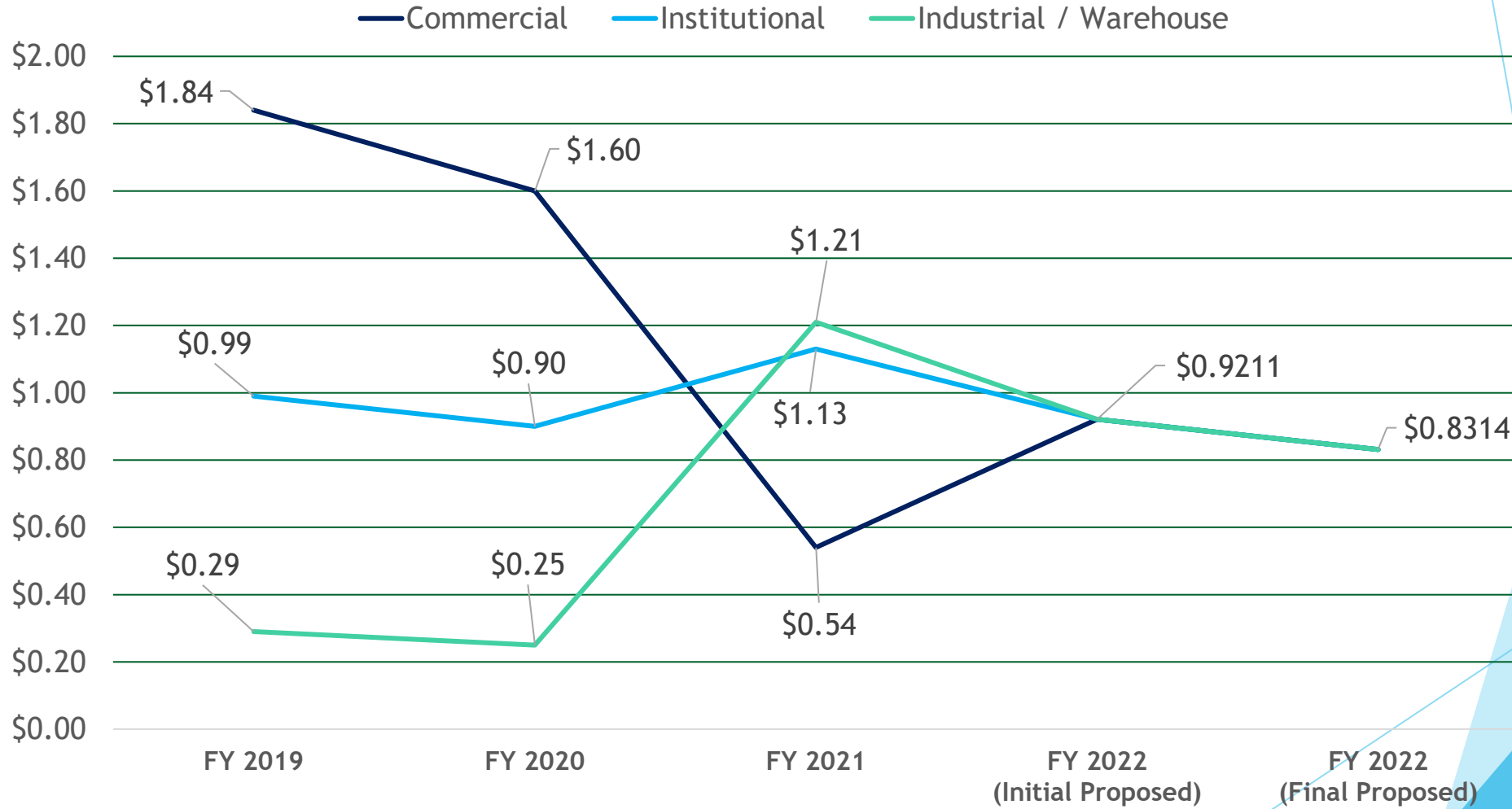
Fire Assessment (Background)

- ▶ This assessment is permitted by Florida Statute Chapters 166.021 and 166.041 and is adopted by Town Ordinance 2001-09.
- ▶ Ordinance 2001-09 requires that the annual rate be established each fiscal year.
- ▶ Resolution 2021-066 adopted a new fire assessment methodology impacting all categories due to changes in allocable fire protection costs and from the most recent 5-years rolling average of response data. And, it combined/blended the Commercial/Institutional/Warehouse & Industrial categories.

Fire Assessment Residential and Acreage Category Rates Three Year History and Proposed FY 2022



Fire Assessment Rate: Per Square Foot Building Area by Category Three Year History and Proposed FY 2022



Changes in Call Distribution: FY 2021 vs FY 2022

	5-year rolling average 2015-2019	5-year rolling average 2016-2020	Percent Change
Commercial	12.70%	7.85%	-38.18%
Institutional	22.49%	20.25%	-9.97%
Acreage	5.47%	4.96%	-9.35%
Residential/Other	56.08%	65.29%	16.42%
Warehouse/Industrial	2.28%	0.83%	-63.75%
Government - Exempt	0.91%	0.83%	-9.18%
	100%	100%	

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

- ❖ A number of municipalities subsidize fire protection assessment costs with property tax (General Fund) revenue. Actually, several do not even assess a fire protection assessment and therefore fund 100% from their General Fund.
- ❖ The numbers provided to the Broward County Property Appraiser and provided here for service cost comparisons are not truly reflective of 100% full cost recovery for Fire Protection. For example, Davie, Sunrise and Cooper City has indicated that their initial Fire assessment represents only 50%, 70% and 75%, respectively of full cost recovery.
- ❖ Therefore, Municipalities with an unchanged assessment are likely subsidizing fire operations (in the case of shortfall) or utilizing General Fund fund balance to fund their Fire capital projects.
- ❖ Southwest Ranches initially adopted an increase of approximately 21% (or \$135.50 per residential unit) which has been reduced and is now at a proposed 9.7% increase (or \$60.86 per residential unit).

Municipal Residential Fire Rates compared (rank-based on FY 2022 Proposed fee)

Rank	Municipalities	FY 2021 Actuals	FY 2022 Proposed	% Change: Increase
1	Southwest Ranches	\$629.14	\$690.00	9.67%
2	Weston	\$549.54	\$568.08	3.37%
3	Lauderhill	\$534.00	\$576.00	7.87%
4	West Park	\$469.35	\$469.35	0.00%
5	Miramar	\$398.23	\$398.23	0.00%
6	Tamarac	\$350.00	\$350.00	0.00%
7	Lauderdale Lakes	\$333.84	\$333.84	0.00%
8	Pembroke Pines	\$312.32	\$312.32	0.00%
9	Ft Lauderdale	\$311.00	\$311.00	0.00%
10	Wilton Manors	\$260.88	\$267.36	2.48%
11	Hollywood	\$285.00	\$299.00	4.91%
12	Hallandale Beach	\$265.06	\$265.06	0.00%
13	Cooper City	\$227.79	\$267.17	17.20%
14	Parkland	\$250.00	\$250.00	0.00%

Municipal Residential Fire Rates Compared (con't)
(rank-based on FY 2022 Proposed fee)

Rank	Municipality	FY 2021 Actuals	FY 2022 Proposed	% Change: Increase
15	Dania Beach	\$240.95	\$267.94	11.20%
16	Deerfield Beach	\$235.00	\$235.00	0.00%
17	Coral Springs	\$234.00	\$249.72	6.72%
18	N Lauderdale	\$233.00	\$229.00	-1.72%
19	Sunrise	\$229.50	\$249.50	8.71%
20	Pompano Beach	\$220.00	\$220.00	0.00%
21	Davie	\$206.00	\$206.00	0.00%
22	Oakland Park	\$199.00	\$251.00	26.13%
23	Coconut Creek	\$196.13	\$245.16	25.00%
24	Lighthouse Point	\$134.50	\$134.50	0.00%
25	Lauderdale-By-The-Sea	\$129.85	\$129.85	0.00%

FY 2021-2022 FINAL FIRE ASSESSMENT RATE ADOPTION

Public Comment then Questions, Comments,
Direction and Voting from Town Council





Town of Southwest Ranches

Fiscal Year 2021 / 2022

Tentative Millage Rate - 1st Public Hearing

September 13, 2021

Property Tax / Millage - Introduction:

1. Municipal Rates Compared
2. SWR Historical & proposed Total millage Rates
3. SWR Millage % to Overall Total Direct and Overlapping Millage

MILLAGE COMPARISON NARRATIVE:

Currently, (FY 2021) Southwest Ranches (Operating Millage plus TSDOR Millage) is the 5th lowest total combined operating and debt millage rate among Broward County municipalities.

The Initial FY 2022 Millage Rate retains the relative position of SWR to 5th lowest of 31 municipalities.

Accordingly, the relative position of Southwest Ranches among Broward County municipalities still remains within approximately the upper 16th percentile (16.13%). Twenty-six municipalities (83.87%) are proposing total millage rates higher than SWR for Fiscal Year 2021 – 2022.

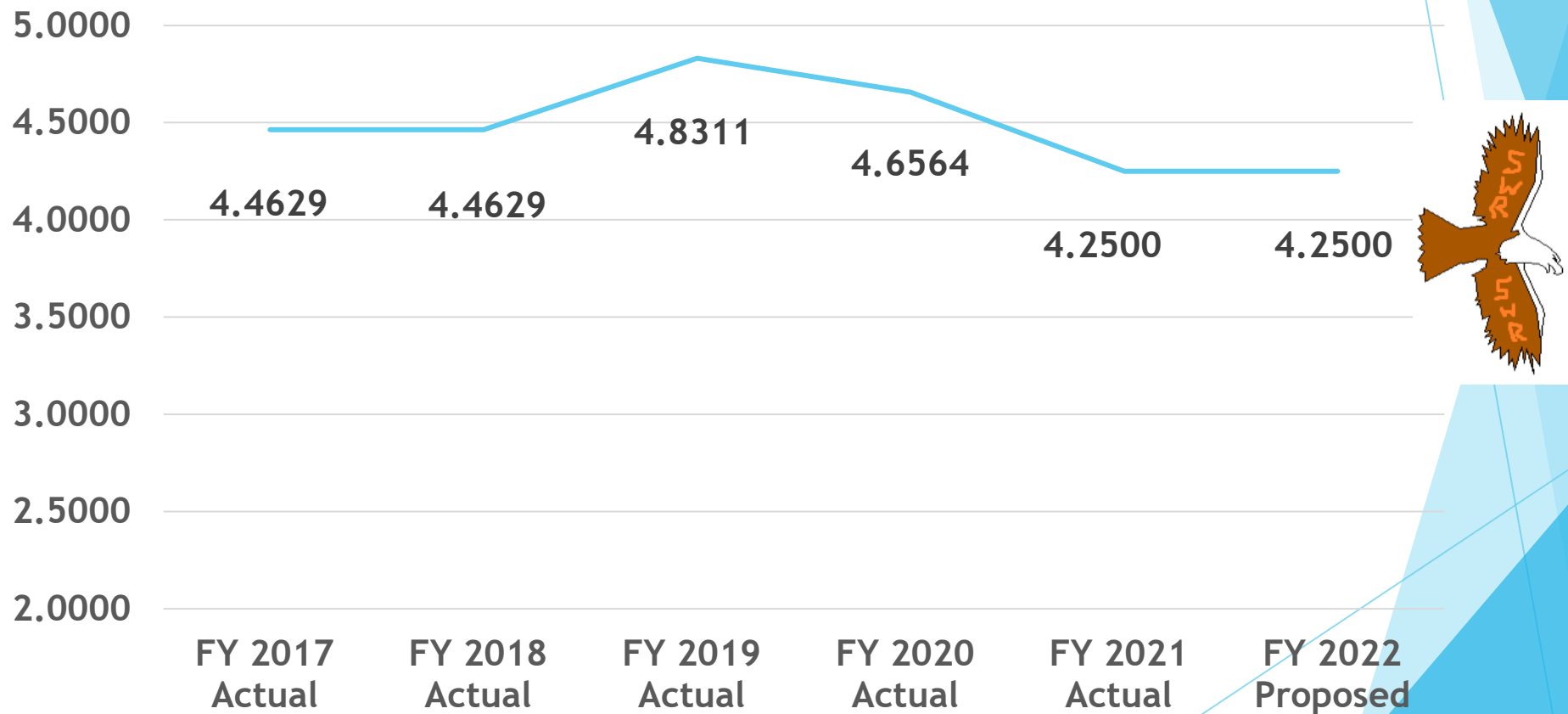
Municipal Millage Rate Comparisons
(ranked by FY 2022 PROPOSED COMBINED MILLAGES)

	Municipality	FY 21 Actual Operating and Debt Millage	FY 22 Proposed Operating and Debt Millage
1	Weston	3.3464	3.3464
2	Lauderdale-By-The-Sea	3.5000	3.3923
3	Hillsboro Beach	3.5000	3.5000
4	Lighthouse Point	4.1439	4.1105
5	Southwest Ranches	4.2500	4.2500
6	Parkland	4.2979	4.2979
7	Ft Lauderdale	4.3411	4.3806
8	Davie	5.8836	5.8561
9	Pompano Beach	5.6069	5.8916
10	Pembroke Pines	6.1009	6.0849
11	Cooper City	6.2280	6.1250
12	Wilton Manors	6.1602	6.1419
12	Dania Beach	6.1618	6.1439
14	Plantation	6.2195	6.2007
15	Deerfield Beach	6.3560	6.3125
16	Oakland Park	6.4099	6.4088

Municipal Millage Rate Comparisons
(ranked by FY 2022 PROPOSED COMBINED MILLAGES)

	Municipality	FY 21 Actual Operating and Debt Millage	FY 22 Proposed Operating and Debt Millage
17	Coconut Creek	6.5378	6.4463
18	Coral Springs	6.1144	6.4535
19	Sunrise	6.4819	6.4609
20	Lazy Lake	4.7940	6.5000
21	Miramar	7.1172	7.1172
22	Sea Ranch Lakes	7.2500	7.2500
23	Tamarac	7.2899	7.2899
24	North Lauderdale	7.4000	7.4000
25	Hallandale Beach	7.5522	7.5377
26	Margate	7.7383	7.7145
27	Hollywood	7.8966	7.8966
28	Pembroke Park	8.5000	8.5000
29	West Park	8.5000	8.5000
30	Lauderdale Lakes	9.6950	9.6950
31	Lauderhill	10.2898	10.1842

SOUTHWEST RANCHES HISTORIC & PROPOSED TOTAL MILLAGE RATES



Town of Southwest Ranches, Florida
Direct and Overlapping Property Tax Rates (SWR FY 22 Proposed)
(rate per \$1,000 of assessed taxable value)

NOTE: Property Owners are also subject to SWBDD and CBWMD assessments which are NOT Millage based

Fiscal Year	Direct Southwest Ranches Operating (Incl. TSDOR) Millage	Overlapping Rates ¹						Total Direct and Overlapping Millage
		Broward County Operating Millage	Broward County Debt & Operating Millage	South Florida Water Mgmt.	FIN District ²	South Children's Services Council	South Broward Hospital District	
2022	4.2500	5.6690	6.4621	0.2675	0.0320	0.4699	0.1144	17.2649
%	24.62%	32.84%	37.43%	1.55%	0.18%	2.72%	0.66%	100.00%

Notes:

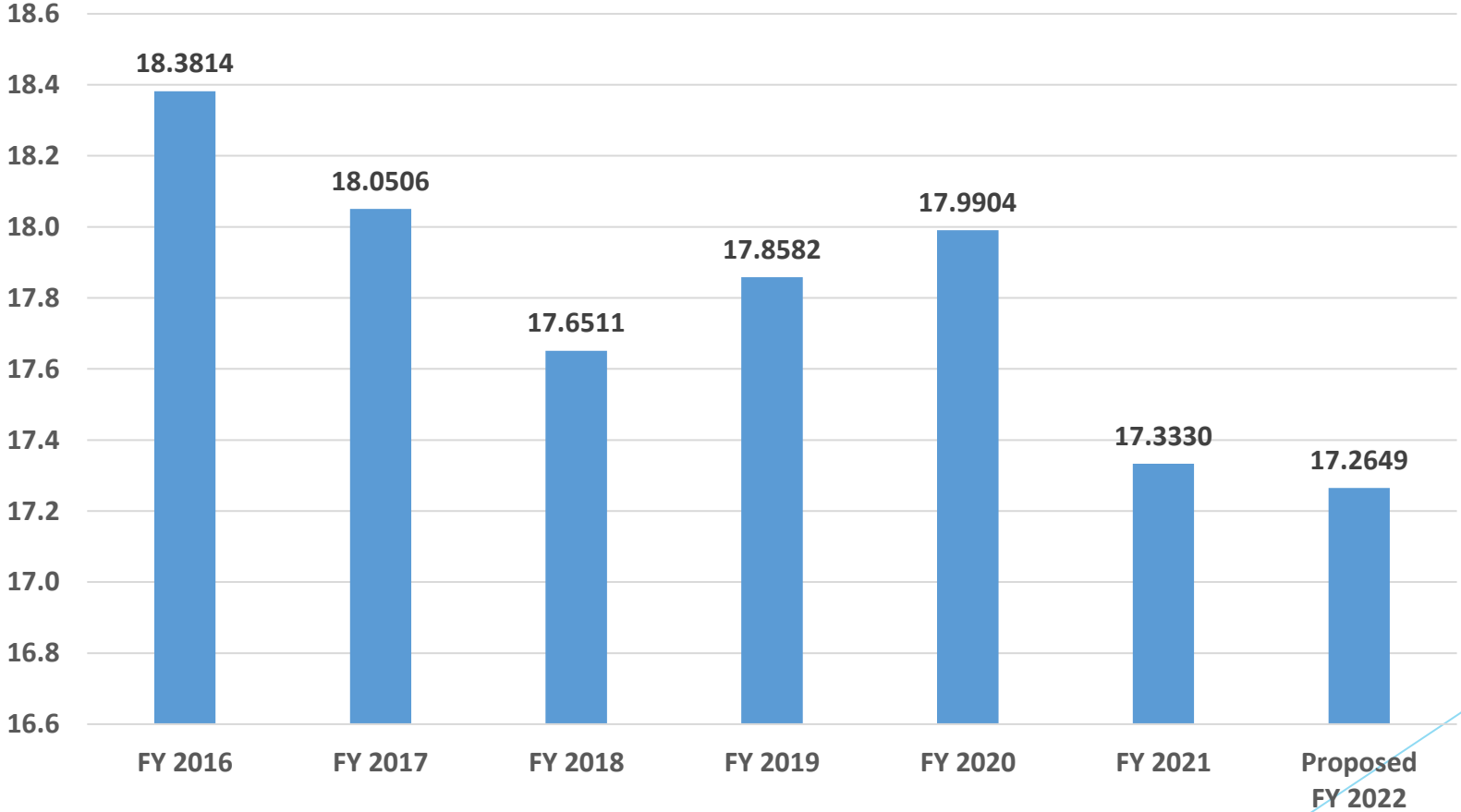
¹ Overlapping rates are those of governments that overlap the Town's geographic boundaries.

² Florida Inland Navigational District.

Data Source:

Broward County Property Appraiser Office.

Combined Mill Rate History (Adopted) for Southwest Ranches - All Taxing Authorities



FY 2021-2022 TENTATIVE MILLAGE ADOPTION

Public Comment then Questions, Comments,
Direction and Voting from Town Council





Town of Southwest Ranches

Fiscal Year 2021 / 2022

Tentative Budget - 1st Public Hearing

September 13, 2021

Southwest Ranches
Proposed FY 2021/2022 Budget
Total General Fund Revenues by Function: \$14,330,301
Where Do The Funds Come From?



Southwest Ranches
Proposed FY 2021/2022 Budget
Total General Fund Expenditures by Function: \$ 14,330,301

Where Do The Funds Go?

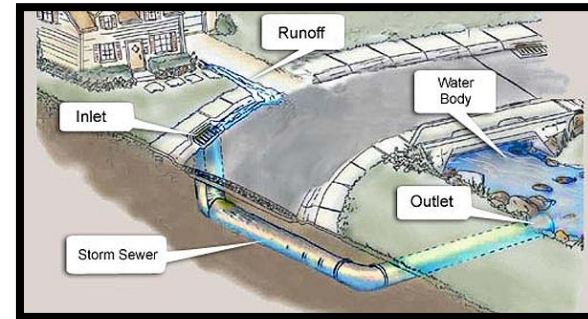


General Budget Assumptions

- Summary Document
- Keeping Rates As Low As Possible While Meeting Costs
- No Additional Borrowing
- Conservative Projections - Revenues and Expenses under a Covid-19 Pandemic environment
- Maintaining Service Levels While Addressing Council Policies as well as Priorities
- ARPA funding are not budgeted, however, ARPA projects are in development

Program Modifications Funded (12 in total):

- ▶ Stormwater Master Plan (\$250,000 - **no millage impact**)
- ▶ Engineering Inspector (\$73,556)
- ▶ Records & Administrative Coordinator (\$55,400)
- ▶ Transportation Fund: TSDOR Plan Update (\$50,000)
- ▶ Rolling Oaks Wetland improvement (\$37,040 - **no millage impact**)
- ▶ Townwide Vehicle Replacement Program (\$17,500)
- ▶ PT Customer Service Administrative Asst (\$16,794)
- ▶ Town of Southwest Ranches - 20th Anniversary REBOOT Celebration (\$15,000 - **no millage impact**)
- ▶ Comprehensive Plan Update: Data, Inventory & Analysis (\$10,000)



Program Modifications Funded (12 in total):

- Volunteer Fire Department safety equipment:
(all no millage impact)
- Fire Apparatus Replacement Program
(\$55,500)
- Fire Hose Replacement Program
(\$11,100)
- Bunker Gear Replacement Program
(\$3,808)



Nine (9) Capital Improvement Projects Funded Include:

- Fire Wells Replacement and Installation (\$30,000 - *no millage impact*)
- Fire Safety Apparatus Protective Awnings (\$21,298 - *no millage impact*)

- Town Hall Complex Safety, Drainage, and Mitigation Improvements (\$180,000 - *no millage impact*)
- Southwest Meadows Sanctuary Park (\$60,000 - *no millage impact*)
- Calusa Corners Park (\$27,450 - *no millage impact*)

- Transportation Projects:
 - Surface & Drainage Ongoing Rehabilitation TSDOR Surtax (\$1,960,210 - *no millage impact*)
 - Drainage Improvement Projects: Non-Surtax (\$999,514)
 - Surface & Drainage Ongoing Rehabilitation TSDOR Non-Surtax (\$83,790 - *no millage impact*)
 - Pavement Striping & Marking (\$14,265 - *no millage impact*)



FY 2021-2022 TENTATIVE BUDGET ADOPTION

Public Comment then Questions, Comments, Direction
and Voting from Town Council

