



# AGENDA ITEM MEMORADUM

Item No. 5a

**Finance**

Department

**Tony Bryan** *Tony Bryan*

Department Director

COMMISSION MEETING DATE (*) - 7:00 PM	Deadline to Town Clerk
<input checked="" type="checkbox"/> Sept 12, 2011 1 <sup>st</sup> BUDGET PUBLIC HEARING	Sept 1 <sup>st</sup>
<input type="checkbox"/> Sept 13, 2011	Sept 2 <sup>nd</sup>
<input type="checkbox"/> Sept 26, 2011 2 <sup>nd</sup> BUDGET PUBLIC HEARING	Sept 15 <sup>th</sup>
<input type="checkbox"/> Sept 27, 2011	Sept 16

\*Subject to Change

- Presentation     Reports     Consent     Ordinance  
 Resolution     Quasi-Judicial     Old Business     New Business

FY2011 DESIGNATED HIGH PRIORITY ITEM - PRIORITY TOPIC

**SUBJECT TITLE: Resolution 2011-27:** A resolution establishing the final fire assessment rates for fire protection services for the fiscal year beginning October 1, 2011.

**EXPLANATION:** The estimated fire protection assessment townwide is \$1,066,144.50 commencing October 1, 2011, however, the Town only budgets to receive 95% of that revenue (\$1,012,808). There is no change recommended in the fire assessment schedule.

**RECOMMENDATION:** Adopt Resolution 2011-27

**EXHIBITS:** Resolution 2011-27  
Fire Fund Budget

Reviewed by Town Attorney  
 Yes     No

Town Manager Initials CEA

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**RESOLUTION 2011-27**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING THE FINAL FIRE ASSESSMENT RATE ON PROPERTY THAT IS SPECIALLY BENEFITED BY FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011 AND ENDING SEPTEMBER 30, 2012; CONFIRMING THE FINAL ASSESSMENT ROLLS AND LEVYING SUCH SPECIAL ASSESSMENTS.**

**WHEREAS**, the Town Commission has previously found that the imposition of fire protection services assessments for fire protection services is an equitable and efficient method of allocating and apportioning the cost of fire protection services among parcels of benefited property; and

**WHEREAS**, the Town is empowered by Chapter 170, Florida Statutes, as amended, and by its Home Rule powers, to levy and collect fire protection services assessments to defray the costs associated with the provision of fire protection services; and

**WHEREAS**, the Town Commission has determined that all properties within the Town that specially benefit from fire protection services shall be assessed for the costs of those services; and

**WHEREAS**, the costs of the fire protection services to be assessed are fairly and equitably allocated through the use of assessment methodology; and

**WHEREAS**, the Town Commission finds that the Town's fire protection services assessment program should provide for partial year assessments against specially benefited property that is certified for occupancy after October 1, 2011, and that such assessments shall be fairly and reasonably apportioned.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA FLORIDA, THAT:**

**Section 1.** This Resolution is adopted pursuant to the provisions of Chapter 170, Florida Statutes, as amended, and pursuant to the Home Rule powers of the City.

Resolution 2011-27

34            Section 2.      Fire protection services assessments shall be levied on all parcels or units of  
35 property specially benefited by fire protection services, and are hereby imposed for the 2011/2012  
36 Fiscal Year commencing October 1, 2011 and ending September 30, 2012.

37            Section 3      The assessments have been fairly and reasonably apportioned among the  
38 specially benefited parcels as shown on the applicable final assessments roll for such fire  
39 protection services, attached hereto and made a part hereof as Exhibit "A," all of which are hereby  
40 established and confirmed as the final fire protection assessment roll.

41            Section 4.      The Town Clerk is directed to send a certified copy of this Resolution and  
42 the Assessment Roll on appropriate electronic media to the Broward County Property Appraiser  
43 so that the total assessment hereby levied can be entered on the County tax rolls by said Appraiser  
44 and collected by the Broward County Revenue Collector.

45            Section 5.      This Resolution shall take effect upon its adoption.  
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47 PASSED AND ADOPTED by the Town Commission of the Town of Lauderdale-By-The-Sea,  
48 Florida, this \_\_\_\_\_ day of September, 2011.

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ATTEST

\_\_\_\_\_  
MAYOR ROSEANN MINNET

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Town Clerk June White, CMC

APPROVED AS TO FORM:

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Susan L. Trevarthen, Town Attorney

**EXHIBIT A**

05/24/11	LAUD. BY THE SEA FIRE FILE CREATE	P#-TAFIRELS			
CLASS	RATE	# OF	TAX BASE	TAXES	
R RES	130.00	6,191	6,819	886,470.00	
		6,191		886,470.00	
S SPEC./ COMB. USES		27		46,010.50	
COM.					
< 1,999	249.50	8	9,595	1,996.00	
< 3,499	499.00	26	70,232	12,974.00	
< 4,999	872.50	16	68,545	13,960.00	
< 9,999	1,246.50	36	233,123	44,874.00	
< 19,999	2,493.00	16	235,762	39,888.00	
< 29,999	4,985.50	2	56,651	9,971.00	
< 9,999,999	9,971.00	1	96,711	9,971.00	
		105		133,634.00	
LAND		72			
GVMT		11			
MISC		2			
CMMN		38			
		123			
		6,446		1,066,114.50	

BUDGET WORKSHEET

Town of Lauderdale by the Sea

Month: 9/30/2011	Prior Year Actual	Current Year				(6) Dept. Req.	(7) Manager Rec.	(8) Comm. Adopted
		Original Budget	Amended Budget	Actual Thru September	Estimated Total			
Fund: 115 - Fire Fund								
Revenues								
Dept: 000.000 Appropriated Fund Balance								
380.203 Appropriation from Vehicle Res	0	14,000	14,000	0	14,000	187,000	187,000	187,000
Appropriated Fund Balance	0	14,000	14,000	0	14,000	187,000	187,000	187,000
Dept: 301.050 Fire Assessment								
311.200 Property Tax-Fire Assessment	0	1,009,251	1,009,251	1,036,604	1,040,000	1,012,808	1,012,808	1,012,808
Fire Assessment	0	1,009,251	1,009,251	1,036,604	1,040,000	1,012,808	1,012,808	1,012,808
Dept: 304.000 Charges for Services								
342.210 Fire Inspection Fees	0	35,000	35,000	22,505	25,000	30,000	30,000	30,000
Charges for Services	0	35,000	35,000	22,505	25,000	30,000	30,000	30,000
Total Revenues	0	1,058,251	1,058,251	1,059,109	1,079,000	1,229,808	1,229,808	1,229,808
Expenditures								
Dept: 522.000 Fire Department								
500.120 Regular Salaries	1,173	10,500	0	0	0			
500.151 Fire Dept Pension	0	10,000	10,000	650	1,000	5,000	5,000	5,000
500.315 Professional Services	0	15,000	11,118	3,160	3,160	7,500	7,500	7,500
500.320 Audit Expense	0	2,040	5,500	5,500	5,500	5,500	5,500	5,500
500.345 Contractual Services	0	725,580	736,080	736,710	736,080	766,603	766,603	766,603
500.550 Operating Supplies/Misc	0	0	1,642	0	1,642			
500.624 Capital Outlay-Bldg. Improvemt	0	6,800	5,158	2,000	12,000	10,000	10,000	10,000
500.640 Capital Outlay - Equip & Mach	0	0	0	0	0			
500.644 Capital Outlay-Vehicles	0	14,000	14,422	0	14,500	325,000	325,000	325,000
500.912 Transfer to General Fund	0	40,000	40,000	30,000	40,000	40,000	40,000	40,000
500.995 Transfer To Veh/Equip Reserve	0	187,314	187,314	128,920	187,314	30,205	30,205	30,205
500.996 Transfer to Fire Reserve	0	47,017	47,017	0	79,446	40,000	40,000	40,000
Fire Department	1,173	1,058,251	1,058,251	906,940	1,080,642	1,229,808	1,229,808	1,229,808
Total Expenditures	1,173	1,058,251	1,058,251	906,940	1,080,642	1,229,808	1,229,808	1,229,808
Fire Fund	-1,173	0	0	152,169	-1,642	0	0	