



Item No. 5a

LAUDERDALE • BY • THE • SEA

Agenda Item Memorandum

Finance Director

Department

Tony Bryan

Department Director

| COMMISSION MEETING DATE - 7:00 PM | Deadline to Town Clerk |
|--|------------------------|
| <input checked="" type="checkbox"/> Sept 12 - 1 st Public Hearing 7:00 PM | Sept 5 |
| <input type="checkbox"/> Sept 24 - 2nd Public Hearing 7:00 PM | Sept 19 |
| <input type="checkbox"/> Sept 24 - Regular Meeting following Public Hearing | Sept 19 |

*Subject to Change

- | | | | |
|--|---|---------------------------------------|---------------------------------------|
| <input type="checkbox"/> Presentation | <input type="checkbox"/> Reports | <input type="checkbox"/> Consent | <input type="checkbox"/> Ordinance |
| <input checked="" type="checkbox"/> Resolution | <input type="checkbox"/> Quasi-Judicial | <input type="checkbox"/> Old Business | <input type="checkbox"/> New Business |

FY2012 DESIGNATED HIGH PRIORITY ITEM - PRIORITY TOPIC

SUBJECT TITLE: Resolution 2012-38: A resolution establishing the final fire assessment rates for fire protection services for the fiscal year beginning October 1, 2012.

EXPLANATION: As of June 30, 2012 the estimated fire protection assessment townwide for fiscal year 2012/13 was \$1,070,259.50. Based on the August 5, 2012 Fire Recap provided by the Broward County Property Appraiser that amount has been revised to \$1,070,130. However, the Town only budgets to receive 95% of that revenue (\$1,016,623.50). The Fire Fund Budget has been revised to reflect the change.

RECOMMENDATION: Adopt Resolution 2012-38

EXHIBITS: Resolution 2012-38
Fire Fund Budget

Resolution Reviewed by Town Attorney

Yes No

Town Manager Initials

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RESOLUTION 2012-38

**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, 2012 AND ENDING SEPTEMBER 30, 2013;
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 has provided notice and has conducted a public hearing to consider, discuss and hear public comment regarding the fire protection services assessments for the 2012/2013 Fiscal Year; 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, 2012, 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:**

Resolution 2012-38

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

37 Section 2. Fire protection services assessments shall be levied on all parcels or units of
38 property specially benefited by fire protection services, and are hereby imposed for the 2012/2013
39 Fiscal Year commencing October 1, 2012 and ending September 30, 2013.

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

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

48 Section 5. This Resolution shall take effect upon its adoption.
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50 PASSED AND ADOPTED by the Town Commission of the Town of Lauderdale-By-The-Sea,
51 Florida, this _____ day of September, 2012.

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ATTEST

MAYOR ROSEANN MINNET

Town Clerk June White, CMC

APPROVED AS TO FORM:

Susan L. Trevarthen, Town Attorney

Resolution 2012-38

EXHIBIT "A"

EXHIBIT A

8/5/2012

Lauderdale By The Sea 2012 Proposed Fire Recap

| Type | Class | Rate | # of Parcels | Tax Base | Taxes |
|------|----------------------|-------------------------|--------------|----------|--------------|
| R | RESIDENTIAL | \$ 130.00 | 6,190 | 6,824 | 887,120 |
| L | VACANT LOTS | | 76 | - | 0 |
| C | COMMERCIAL | 1,999 \$ 249.50 | 8 | 9,595 | 1,996 |
| | | 3,499 \$ 499.00 | 26 | 70,246 | 12,974 |
| | | 4,999 \$ 872.50 | 15 | 64,426 | 13,087.50 |
| | | 9,999 \$ 1,246.50 | 36 | 236,537 | 44,874 |
| | | 19,999 \$ 2,493.00 | 15 | 216,466 | 37,395 |
| | | 29,999 \$ 4,985.50 | 2 | 47,461 | 9,971 |
| | | 999,999,999 \$ 9,971.00 | 1 | 96,711 | 9,971 |
| Y | MISCELLANEOUS EXEMPT | | 2 | - | 0 |
| V | COMMON AREAS | | 39 | - | 0 |
| S | SPEC./COMB. | | 28 | 255,575 | 52,741 |
| X | GOVERNMENTAL | | 14 | - | 0 |
| | | | 6,452 | | \$ 1,070,130 |

BUDGET WORKSHEET

Town of Lauderdale by the Sea

| Month: 8/31/2012 | Prior Year Actual | Current Year | | | Estimated Total | (6) Dept. Req. | (7) Manager Rec. | (8) Comm. Adopted |
|---|-------------------|------------------|------------------|--------------------|------------------|------------------|------------------|-------------------|
| | | Original Budget | Amended Budget | Actual Thru August | | | | |
| Fund: 115 - Fire Fund | | | | | | | | |
| Revenues | | | | | | | | |
| Dept: 000.000 Appropriated Fund Balance | | | | | | | | |
| 380.203 Appropriation from FireFd/Veh R | 0 | 187,000 | 187,000 | 0 | 62,665 | | | |
| Appropriated Fund Balance | 0 | 187,000 | 187,000 | 0 | 62,665 | 0 | 0 | 0 |
| Dept: 301.050 Fire Assessment | | | | | | | | |
| 311.200 Property Tax-Fire Assessment | 1,036,676 | 1,012,808 | 1,012,808 | 1,049,989 | 1,055,000 | 1,012,808 | 1,016,747 | 1,016,624 |
| Fire Assessment | 1,036,676 | 1,012,808 | 1,012,808 | 1,049,989 | 1,055,000 | 1,012,808 | 1,016,747 | 1,016,624 |
| Dept: 304.000 Charges for Services | | | | | | | | |
| 342.210 Fire Inspection Fees | 27,692 | 30,000 | 40,000 | 51,529 | 56,000 | 40,000 | 40,000 | 40,000 |
| Charges for Services | 27,692 | 30,000 | 40,000 | 51,529 | 56,000 | 40,000 | 40,000 | 40,000 |
| Dept: 581.100 Interfund Transfers | | | | | | | | |
| 381.105 Transfer from General Fund | 215,690 | 0 | 0 | 0 | 0 | | | |
| Interfund Transfers | 215,690 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenues | 1,280,058 | 1,229,808 | 1,239,808 | 1,101,518 | 1,173,665 | 1,052,808 | 1,056,747 | 1,056,624 |
| Expenditures | | | | | | | | |
| Dept: 522.000 Fire Department | | | | | | | | |
| 500.120 Regular Salaries | 0 | 0 | 0 | 0 | 0 | | | |
| 500.151 Fire Dept Pension | 650 | 5,000 | 5,000 | 1,721 | 0 | 5,000 | 5,000 | 5,000 |
| 500.315 Professional Services | 4,493 | 7,500 | 4,339 | 2,129 | 2,376 | 25,000 | 7,500 | 7,500 |
| 500.320 Audit Expense | 5,500 | 5,500 | 5,625 | 5,625 | 5,625 | 10,000 | 10,000 | 10,000 |
| 500.345 Contractual Services | 738,180 | 766,603 | 769,765 | 704,891 | 762,664 | 764,203 | 764,203 | 764,203 |
| 500.520 Bldg. Maint. Materials | 0 | 0 | 4,439 | 2,342 | 3,000 | | | |
| 500.550 Operating Supplies/Misc | 1,624 | 0 | 0 | 0 | 0 | | | |
| 500.624 Capital Outlay-Bldg. Improvment | 13,632 | 10,000 | 15,436 | 15,436 | 20,000 | 15,000 | 45,000 | 45,000 |
| 500.640 Capital Outlay - Equip & Mach | 0 | 0 | 0 | 0 | 0 | 55,600 | 55,600 | 55,600 |
| 500.644 Capital Outlay-Vehicles | 0 | 339,500 | 339,500 | 12,393 | 330,000 | | | |
| 500.912 Transfer to General Fund | 30,000 | 40,000 | 50,000 | 30,000 | 30,000 | 20,000 | 20,000 | 20,000 |
| 500.995 Transfer To Veh/Equip Reserve | 0 | 30,205 | 30,205 | 0 | 0 | 125,000 | 110,000 | 110,000 |
| 500.996 Transfer to Fire Reserve | 0 | 25,500 | 15,500 | 0 | 0 | 33,005 | 39,444 | 39,321 |
| Fire Department | 794,079 | 1,229,808 | 1,239,809 | 774,537 | 1,153,665 | 1,052,808 | 1,056,747 | 1,056,624 |
| Total Expenditures | 794,079 | 1,229,808 | 1,239,809 | 774,537 | 1,153,665 | 1,052,808 | 1,056,747 | 1,056,624 |
| Fire Fund | 485,979 | 0 | -1 | 326,981 | 20,000 | 0 | 0 | 0 |
| Grand Total: | 485,979 | 0 | -1 | 326,981 | 20,000 | 0 | 0 | 0 |