

# **Town of Lauderdale-By-The-Sea**

## **Special Town Commission**

### **Agenda**

Tuesday, July 25, 2023

5:00 PM



Jarvis Hall 4505 N. Ocean Drive  
[www.Lauderdalebythesea-fl.gov](http://www.Lauderdalebythesea-fl.gov)

#### **LAUDERDALE-BY-THE-SEA TOWN COMMISSION**

**Mayor Chris Vincent**  
**Vice Mayor Edmund Malkoon**  
**Commissioner Buz Oldaker**  
**Commissioner Randy Strauss**  
**Commissioner Theo Pouloupoulos**

**Linda Connors, Town Manager**  
**Susan Trevarthen, Town Attorney**  
**Katrina Adler, Town Clerk**

# Special Town Commission

Tuesday, July 25, 2023, 5:00 PM  
Jarvis Hall 4505 N. Ocean Drive

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1. **CALL TO ORDER, MAYOR CHRIS VINCENT**

2. **PLEDGE OF ALLEGIANCE TO THE FLAG**

3. **DISCUSSION ITEM**

- 3.a. RESOLUTION 2023-40- A RESOLUTION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE 2023/2024 FISCAL YEAR; PROVIDING FOR THE DATE, TIME, AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; DIRECTING THE TOWN CLERK TO FILE SAID RESOLUTION WITH THE PROPERTY APPRAISER OF BROWARD COUNTY; AND PROVIDING AN EFFECTIVE DATE.

4. **ADJOURNMENT**

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THE TOWN OF LAUDERDALE-BY-THE-SEA WILL FURNISH APPROPRIATE AUXILIARY AIDS AND SERVICES NECESSARY TO AFFORD INDIVIDUALS AN EQUAL OPPORTUNITY TO PARTICIPATE IN MEETINGS OF THE TOWN COMMISSION. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT AND FLORIDA STATUTE 286.26, PERSONS WITH DISABILITIES NEEDING SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING

SHOULD CONTACT THE TOWN CLERK NO LATER THAN TWO (2) DAYS PRIOR TO THE MEETING AT (954) 640-4200 FOR ASSISTANCE.

IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE TOWN COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING, HE/SHE WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSES MAY NEED TO ENSURE THAT A VERBATIM RECORDING OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

**PROCEDURES FOR PUBLIC COMMENTS:**

Public Comments may address issues that are not on this meeting's agenda, but should relate to the business of the Town, and should not contain personal attacks. If your comment requires follow up, the Town Manager will have a staff person respond to your concerns, and will advise us of the outcome.

The Town Clerk will read off the names of those who have signed up to speak. When your name is called, please come to the podium, state your name for the record, and indicate whether you are a Town resident. Do not state your address. You have up to three minutes to make your comments, but there is no requirement to use the entire time. If you wish to address a particular Commissioner or member of Town Administration, please do so by use of their title.

If you wish to approach the Commission dais to hand out a document or for some other reason, please request permission and state your reason for doing so. All documents to be provided to the Commission should be handed to the Town Clerk for distribution.

These procedures have been developed to assure that the Town Commission meeting time is efficiently used, and that meetings are conducted in a polite and respectful manner. More information on the decorum rules for Town Commission meetings is available in Section 2-23 of the Town Code of Ordinances.

**INVOCATION:**

The Invocation before each Town Commission meeting is a voluntary service of a private citizen, offered to serve the spiritual needs of the members of the Town Commission and solemnize the meeting. It is not intended to be an opportunity to advance or disparage one faith or belief over another. The views expressed in the Invocation have not been previously reviewed by the Town and do not necessarily represent the beliefs of any Town employee or official. No person is required to be present at or participate in the Invocation, and the decision whether to be present or participate in the Invocation will not affect any person's right to actively participate in the official business of the Town or obtain any benefit from the Town. The Town's written Invocation policy is available on its website, and upon written request to the Town Clerk.all static



## Town Commission Agenda Item Report

**Meeting Date:** July 25, 2023

**Submitted By:** Lucila Lang, Finance Director

**Submitting Department:** Finance

**Item Type:** Resolution

**Agenda Section:** DISCUSSION ITEM

**Subject Title:** RESOLUTION 2023-40- A RESOLUTION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE 2023/2024 FISCAL YEAR; PROVIDING FOR THE DATE, TIME, AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; DIRECTING THE TOWN CLERK TO FILE SAID RESOLUTION WITH THE PROPERTY APPRAISER OF BROWARD COUNTY; AND PROVIDING AN EFFECTIVE DATE.

**Explanation:** Resolution 2023-40 (Exhibit 1) establishes a proposed millage rate for the fiscal year beginning October 1, 2023, and announces the date, time, and place of the first Public Budget Hearing to consider the proposed millage rate and proposed budget. (Not to conflict with Broward County hearing on September 7, 2023 and September 19, 2023 or the School Board District hearing on September 12, 2023).

To develop the options for the millage rate request, the budget process for FY24 was changed to add additional transparency. This year, staff held two additional public hearings to review the general fund budget and discuss any enhancements that the community would like to add to it. These items were then presented to the Commission with cost estimates. The Commission then reviewed the items, eliminated some of them and reduced the funding for others to arrive at the proposed FY24 budget expenditures. The CIP, since it impacts the general fund through a required transfer, is also included in the general fund's budget analysis (Exhibit 2). Table One identifies the expenditures that were established at these meetings for the FY24 budget.

Table One

| Expenditures            |              |
|-------------------------|--------------|
| General Fund            | \$15,381,946 |
| Ad Valorem CIP Transfer | \$ 1,000,000 |
| Total                   | \$16,381,946 |

After the expenditures were established, staff waited for the property appraiser to provide the

assessments for the FY24 fiscal year. Property assessments increased 10%. The proposed budget includes funds from the established millage rate, additional income to be collected from franchise fees, application fees, donations, etc., and transfers from both the building and fire funds. Additional revenue and fund transfers add an additional \$3,831,434 to the Town's revenues. Table Two below lists multiple scenarios with different millage rates to be considered.

TableTwo

| <b>Millage Rate</b> | <b>Net Ad Valorem Taxes To Be Collected</b> | <b>TOTAL Revenues Including Additional Income &amp; Transfers</b> | <b>Proposed Expenses</b> | <b>General Fund: Amount To Be Funded</b> | <b>Additional Required Funding For CIP</b> | <b>Total General Fund To Be Funded</b> |
|---------------------|---------------------------------------------|-------------------------------------------------------------------|--------------------------|------------------------------------------|--------------------------------------------|----------------------------------------|
| Current Rate        | \$10,851,340                                | \$14,682,774                                                      | \$16,381,946             | (\$1,699,172)                            | \$1,500,000                                | \$3,199,172                            |
| Roll Back Rate      | \$ 9,836,356                                | \$13,667,790                                                      | \$16,381,946             | (\$2,714,156)                            | \$1,500,000                                | \$4,214,156                            |
| Proposed Rate       | \$11,195,852                                | \$15,027,286                                                      | \$16,381,946             | (\$1,354,660)                            | \$1,500,000                                | \$2,854,660                            |
| Proposed Rate       | \$11,995,556                                | \$15,826,990                                                      | \$16,381,946             | (\$ 554,956)                             | \$1,500,000                                | \$2,054,956                            |
| Proposed Rate       | \$12,273,213                                | \$16,104,647                                                      | \$16,381,946             | (\$ 277,299)                             | \$1,500,000                                | \$1,777,299                            |
| Proposed Rate       | \$12,550,550                                | \$16,381,946                                                      | \$16,381,946             | \$ 0                                     | \$1,500,000                                | (\$1,500,000)                          |

The first rate, 3.3923, is the town's current millage rate. Keeping the millage the same would result in a total of \$3,199,172 being funded through unencumbered funds from the General Fund or Parking Fund. This year's roll back rate, which is the rate at which the ad valorem collection is equal to the amount collected this year, is 3.0750. At this rate, the Town would need to fund \$4,214,156 from these unencumbered funds. The remaining rates included in the table are for the Commission's consideration with the final proposed rate of 3.9235 the millage rate that generates the funds necessary to require \$0 from reserves to fund the general fund. It should be noted that \$1,500,000 is necessary to fully fund this year's capital improvement program which is over and above the general fund requirements.

There are two options for the Commission to consider when deciding how to fund shortages in revenue. The first is the unencumbered funds from the general fund. This amount can be described as the savings in the general fund after the year's expenditures are complete. The other is the amount of money available from the parking fund. The amounts available in each of these funds are included in Table 3 below.

Table Three

| <b>Fund</b>  | <b>Available Amount*</b> |
|--------------|--------------------------|
| General Fund | \$3,455,686              |
| Parking Fund | \$2,499,752              |

\*Costs necessary to administer these funds have been excluded from the total amount available. Emergency reserve has also been excluded.

The Commission has given a lot of consideration to ensure Town residents are able to receive services needed while keeping the millage rate as low as possible. Most municipalities, in addition to their millage rate, carry debt. Lauderdale-By-The-Sea currently has the lowest millage rate in the County and also does not carry any debt. For the Commission's consideration and information, staff has prepared Table Four highlighting what the Town's collection would be if we had the millage rate and debt of several neighboring communities.

Table Four

| <b>Municipality</b>   | <b>Millage Rate</b> | <b>Millage Rate + Debt</b> | <b>Revenue From Ad Valorem Taxes</b> |
|-----------------------|---------------------|----------------------------|--------------------------------------|
| Lauderdale-By-The-Sea | 3.3923              | 3.3923                     | \$10,851,340                         |
| Lighthouse Point      | 3.7539              | 4.0824                     | \$12,008,031                         |
| Fort Lauderdale       | 4.1193              | 4.4026                     | \$13,176,878                         |
| Pompano Beach         | 5.2705              | 5.8653                     | \$16,859,354                         |
| Wilton Manors         | 5.8360              | 6.0524                     | \$18,668,284                         |
| Oakland Park          | 5.8550              | 6.5522                     | \$18,729,061                         |
| Sea Ranch Lakes       | 7.0000              | 7.0000                     | \$22,391,704                         |

At this meeting, staff is requesting the Commission review the information provided and make a decision regarding the millage rate for this year. The decision made at the meeting tonight will be the highest millage rate that the Commission can establish. This number will be sent to the property appraiser and will be the rate utilized in the TRIM notices that are sent to the public.

At the budget hearings in September, the Commission can decide if they wish to lower the rate established tonight, but they cannot increase the rate.

Staff has provided millage rate options for the Commission's consideration. Best practices suggest that recurring expenditures should not exceed recurring revenue. For this reason, staff suggests that the Commission approve the 3.9235 rate for the FY24 year.

**Recommendation:** Staff recommends that the Commission approve the 3.9235 rate for the FY24 year.

#### **Exhibits:**

1. Resolution 2023-40 Adopting Tentative Millage Rate for FY23-24
2. FY24 Enhancements and CIP

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- 3

**A RESOLUTION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING A PROPOSED MILLAGE RATE FOR THE 2023/2024 FISCAL YEAR; PROVIDING FOR THE DATE, TIME, AND PLACE OF THE PUBLIC HEARING TO CONSIDER THE PROPOSED MILLAGE RATE AND TENTATIVE BUDGET; DIRECTING THE TOWN CLERK TO FILE SAID RESOLUTION WITH THE PROPERTY APPRAISER OF BROWARD COUNTY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Chapter 200, Florida Statutes, Determination of Millage, sets forth the procedures that must be followed in establishing a millage rate and adopting an annual budget; and

**WHEREAS**, the Broward County Property Appraiser has certified the taxable value of property within the Town of Lauderdale-By-The-Sea, as required by Sections 200.065(1) and 193.023, Florida Statutes; and

**WHEREAS**, pursuant to Section 200.065(2)(b), the Town is required to establish its proposed millage rate and the date, time and place that the public hearing will be held to consider the proposed millage rate and tentative budget.

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

**Section 1.** Each “WHEREAS” clause set forth is true and correct and herein incorporated by this reference.

**Section 2.** The Town Commission hereby establishes as the proposed millage rate for the 2023/2024 Fiscal Year: XXX, which is \$XXXX per \$1,000.00 of assessed property value.

**Section 3.** The Town Commission hereby establishes the date for a public hearing on the tentative budget and proposed millage rate to be held as September 13, 2023, at 5:00 p.m. at Jarvis Hall, 4505 N. Ocean Drive, Lauderdale-By-The-Sea, FL 33308. In the event that the Board of County Commissioners of Broward County, Florida or the School Board of Broward County schedules any County or School Board Budget Hearing on a date set for a Town Budget Hearing, the Town Manager is authorized to change the date of the Town Budget Hearing.

**Section. 4.** The Town Clerk is directed to send the original Certification of Taxable Value and a certified copy of this Resolution to the Property Appraiser on or before August 4, 2023.

**Section 5.** This Resolution shall become effective immediately upon its passage.

**PASSED AND ADOPTED** this \_\_\_\_\_ day of July, 2023.

Mayor Chris Vincent

Attest:

APPROVED AS TO FORM:

Katrina Adler, Town Clerk, CMC

Susan Trevarthen, Town Attorney

(CORPORATE SEAL)

### FY24 Enhancements

|                       |                               |           |
|-----------------------|-------------------------------|-----------|
| Administration        | Strategic Plan                | \$30,000  |
| Public Works          | Enhanced Pressure Cleaning    | \$100,000 |
| General Government    | Lobbyist                      | \$30,000  |
| BSO                   | Enhanced Patrol               | \$80,000  |
| Tourism and Community | 75 <sup>th</sup> Celebration* | \$75,000  |
| Public Works          | Bathroom Cleaning             | \$19,500  |
| Tourism and Community | Friday Night Music*           | \$50,000  |
| Tourism and Community | Dive Into Summer              | \$25,000  |
| Tourism and Community | Dancing By The Sea            | \$7,300   |
| Tourism and Community | Yoga By The Sea               | \$2,000   |
| Development Services  | Multi-Hazard Mitigation       | \$10,000  |
| Public Works          | Beach Bathroom Renovation     | \$24,000  |
| Development Services  | MIMO Scavenger Hunt           | \$2,000   |
| Development Services  | Florida Friendly Landscape    | \$2,500   |
| Tourism and Community | Movies at the Park            | \$1,800   |
| Attorney              | Ethics Training               | \$6,000   |
| Visitor Center        | Open House for Businesses     | \$1,500   |

**Grand Total for FY24 Enhancements:**

**\$466,600**

**Note: \$500,000 Emergency Fund Transfer to be discussed further.**

### FY24 CIP Projects

|                                    |    |         |
|------------------------------------|----|---------|
| Beach Renourishment Payment 1 of 3 | \$ | 116,667 |
| Downtown Enhancement               | \$ | 900,000 |
| Friedt Park Playground Improvement | \$ | 700,000 |
| El Mar Drive Paving/Bollards       | \$ | 300,000 |
| Traffic Calming Project            | \$ | 150,000 |
| Canal Dredging                     | \$ | 75,000  |
| Opticome Emergency Vehicle System  | \$ | 75,000  |
| 75th Anniversary Art Installation  | \$ | 125,000 |

**FY24 CIP Projected Total: \$**

**2,441,667**