



## City of Hallandale Beach City Commission Agenda Cover Memo

Meeting Date:	Item Type:		1 <sup>st</sup> Reading	2 <sup>nd</sup> Reading
<b>8/2/2021</b>	<input checked="" type="checkbox"/> <b>Resolution</b> <input type="checkbox"/> <b>Ordinance</b> <input type="checkbox"/> <b>Other</b>	Ordinance Reading	<b>N/A</b>	<b>N/A</b>
		Public Hearing	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Advertising Required	<input type="checkbox"/>	<input type="checkbox"/>
		Quasi-Judicial:	<input type="checkbox"/>	<input type="checkbox"/>
File No.:				
<b>21-289</b>				
Fiscal Impact (\$):	Account Balance (\$):	Funding Source:	Project Number:	
<b>See Below</b>	<b>N/A</b>	<b>General Fund &amp; GO Bond Debt Service Fund</b>	<b>N/A</b>	
Contract/P.O. Required	RFP/RFQ/Bid Number:	Sponsor Name:	Department:	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<b>N/A</b>	<b>Marie M. Gouin, Director</b>	<b>Budget &amp; Program Monitoring</b>	
Strategic Plan Focus Areas:				
<input checked="" type="checkbox"/> <b>Finance &amp; Budget</b>		<input type="checkbox"/> <b>Organizational Capacity</b>		<input type="checkbox"/> <b>Infrastructure/Projects</b>
Implementation Timeline:				
Estimated Start Date: 10/1/2021    Estimated End Date: 9/30/2022				

### SHORT TITLE:

**A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA, ESTABLISHING THE PROPOSED MILLAGE RATE; AND ESTABLISHING THE PROPOSED RATE FOR THE DEBT OBLIGATION FOR THE PARKS AND RECREATION GENERAL OBLIGATION (GO) BOND; FIRE ASSESSMENT RATES; AND LOT MAINTENANCE ASSESSMENT FIGURES FOR FISCAL YEAR 2021-2022; AND SETTING THE DATE, TIME AND PLACE OF PUBLIC HEARINGS TO CONSIDER THE PROPOSED MILLAGE RATES; FIRE ASSESSMENT RATES; AND LOT MAINTENANCE ASSESSMENT FIGURES AND PROPOSED BUDGET; PROVIDING FOR DIRECTIONS TO THE CITY CLERK; AND PROVIDING FOR AN EFFECTIVE DATE.**

### STAFF SUMMARY:

**Summary:**

This agenda memorandum is to adopt the proposed millage rate for the City and the Parks General Obligation Bonds, Fire Assessment Rates and Lot Maintenance Assessment figures for FY 21/22. The millage rates and assessment figures need to be forwarded to the Broward County

Property Appraiser's Office (BCPA) by August 4, 2021. This item will also set the dates for the public hearings in September to adopt the tentative and final millage rates and budget; the Fire Assessment Rates and Lot Maintenance Assessment figures for the upcoming fiscal year (October 1, 2021 – September 30, 2022).

**Background:**

During the City Commission meeting held on July 27, 2020, the City Commission set the City's General Fund proposed operating millage rate at 7.0000 and the Parks General Obligation Bonds proposed millage rate at .5522 mills for FY 20/21 and authorized the City Manager to sign the Certification of Taxable Value and advise the appropriate agencies on the proposed millage rate. Two public hearings were held to adopt the budget. At the first public hearing held on September 14, 2020, the City Commission adopted a tentative General Fund millage rate of 7.0000 mills and the Parks General Obligation Bonds at .5522 mill. At the second public hearing for final millage/budget adoption held on September 29, 2020, the City Commission adopted these final millage rates, 7.0000 mills and .5522, respectively for FY 20/21.

**Current Situation:**

The Broward County Property Appraiser's Office (BCPA) has submitted its July 1, 2021 Certified Property Value. The rolled-back millage is 6.8901. The City's gross taxable value had an increase of \$155,443,962 (or 2.65%) from \$5,866,620,218 in 2020 after the Value Adjustment Board corrections to the July 2020 Certified Value to \$6,022,064,180 in 2021. This taxable value increase, when calculated at the proposed millage rate of 7.0000 mills, amounts to an increase of \$1,088,108; but the actual increase in revenue is \$773,325 since the FY 20/21 Budget was built on the July 2020 certified value of \$5,911,589,181.

The City's current operating millage rate is 7.0000 mills. The proposed General Fund (GF) operating millage rate staff recommends providing to the County is 7.0000 mills, which is the same as the current millage. There is no proposed increase to the current millage. The debt service millage rate will decrease from .5522 mill to 0.5377 mill, which is a 0.0145 decrease to cover the debt service payment on the Parks General Obligation (GO) Bonds. Note that in the past it has been the practice of the City to set the proposed millage rate higher than what was adopted to provide the flexibility for financial adjustments should they be needed, as once the City sets its proposed millage rate, it cannot go above that rate without re-advertising. It should be noted that the City Manager Recommended Budget is predicated on utilizing 7.5377 (7.0000 GF Operating and 0.5377 GO Bonds) millage rate.

In addition to the millage rate, the City must also advise the Broward County Property Appraiser the date and time of the public hearings and the total amount to be collected from the Fire Assessment and the Lot Maintenance Assessment. The current Fire Assessment rates recover 95% of the total fire protection service costs. The remaining 5% of these costs are funded by General Fund revenues. The residential rate will remain at \$265.06 per year as well as the rates for the other property types. The Lot Maintenance Assessment amount to be collected is \$6,805. However, additional properties may be added to the list.

The date of the first public hearing by law must be set between September 3 and September 18. Further, the public hearing cannot conflict with either the County or the School Board's budget hearings. The County has set its first public hearing for September 9, 2021 and its second public hearing for September 21, 2021. The School Board will hold its hearings August 3, 2021 and September 14, 2021. Also, note the City's public hearings must be held after 5:00 p.m. Accordingly, the first public hearing is scheduled for September 13, 2021 at 5:05 p.m. Also, staff proposes to conduct the Fire Assessment hearing at 5:10 p.m. and the Lot Maintenance Assessment hearing at 5:15 p.m. on September 13, 2021 in accordance with State Statute.

The second public hearing to adopt the final millage rate and FY 21/22 Budget must be held two to five days after advertising the Hearing and no later than October 1. In addition, the advertisement must be within 15 days from the first public hearing date. Accordingly, the second public hearing is scheduled for September 27, 2021 at 5:05 p.m.

**Why Action is Necessary:**

The Truth-In-Millage (TRIM) Bill legislation requires municipalities to submit the Certification of Taxable Value (Form DR-420) to the County Appraiser by August 4<sup>th</sup>. Cities are required to certify in this form the rolled-back millage rate, current year proposed millage rate, and the date, time and location of the first public hearing. The rolled-back rate essentially requires any new revenues from year to year caused by inflation in property values rather than new construction, additions and deletions of property to be advertised as a "tax increase". It further requires municipalities that have non-ad valorem assessment(s) to advise the appropriate agencies of the total amount to be collected for that special assessment(s) and the date, time, and location for the public hearings.

**Cost Benefit:**

The millage rates and assessment fees provide funding for services in the City. The GO Bond millage pays down the debt on the Parks GO Bonds, which was voted by the citizen of the City for parks infrastructure.

<b>PROPOSED ACTION:</b>
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The City Commission approve a Resolution of the City of Hallandale Beach, Florida, Establishing the Proposed Millage Rate for the City and the Parks General Obligation Bonds; Fire Assessment Rates; and Lot Maintenance Assessment Figures for FY 21/22; and Setting the Date, Time and Place of Public Hearings to Consider the Proposed Millage Rates; Fire Assessment Rates, Lot Maintenance Assessment Figures and Budget; Providing for Direction to the City Clerk; and Providing for an Effective Date.

<b>ATTACHMENT(S):</b>
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Exhibit 1 – Resolution Setting Proposed Millage Rates

Exhibit 2 – Millage Rate Calculations

Exhibit 3 – Fire Assessment Calculation

Exhibit 4 – Lot Maintenance Assessment Schedule

Prepared By: Maggie Gouin

Marie M. Gouin  
Budget & Program Monitoring Director

Reviewed By: Nickens Remy

Nickens Remy  
Senior Budget Analyst

Approved By: Noemy Sandoval

Noemy Sandoval  
Assistant City Manager