

**City of Tamarac**  
**Interoffice Memorandum**  
**Financial Services Department**  
**MANAGEMENT & BUDGET DIVISION**

**To: Michael C. Cernech, City Manager**  
**From: Christine Cajuste, Interim Director Financial Services**  
**Date: July 1, 2020**  
**Re: FY2021 Proposed Millage Rate and Public Hearings on the FY 2021 Budget – TR#13433**

**Recommendation:**

The Financial Services Director recommends that TR # 13433 to set the proposed millage rate and the date, time, and place of the first and second public hearings for the approval and adoption of the millage rate and budget for Fiscal Year 2021 be placed on the July 8, 2020 agenda for approval. The recommended date, time, and place of the first public hearing is Monday, September 14, 2020 at 5:05 p.m. in the Commission Chambers. The recommended date, time and place of the second public hearing is Tuesday, September 29, 2020, at 5:05 p.m. in the Commission Chambers. These dates comply with TRIM (Truth in Millage) requirements as well as the Broward County Property Appraiser's Office and do not conflict with public hearings of the County or School Board.

**Issue:**

Certain actions are required by the City of Tamarac pursuant to the provisions of Florida Statute 200.065 regarding TRIM. According to the Local Government TRIM timetable, the taxing authority (City) shall advise the Property Appraiser of the proposed millage rate, rolled-back rate, and date, time, and place of the first Public Hearing to approve the tentative millage rates and the tentative budget within 35 days of certification of value (on or around July 1). In order to meet the time schedule, the City Commission must take these actions prior to their vacation recess.

**Background:**

The next step of the Fiscal Year 2021 Budget process is setting the proposed millage rate. Based on the City's certified property values obtained from the Property Appraiser on or about July 1, 2020, a millage rate of 7.2899 for general operating purposes is proposed for Fiscal Year 2021. This millage rate provides funding to support current operations. The recommended millage rate of 7.2899 mills is 7.31% higher than the rolled-back rate of 6.7935 mills for fiscal year 2021. The rolled-back rate is the millage rate necessary to provide the same level of funding as the prior year not including growth. This Resolution is the formal affirmation of our proposed millage rate, and staff will transmit this rate to the Property Appraiser using the official Form DR-420 for the inclusion in the TRIM notices to be mailed in August.

The millage rate set by this Resolution would be the cap, or the maximum millage rate allowed for the FY 2021 Budget. During the Public Hearings in September, these millage rates can be adjusted downward, but cannot be higher than the proposed rate approved by this Resolution.

It is also necessary for the City Commission to set a date, time, and place for the public hearings for the approval and adoption of the millage rate and budget for Fiscal Year 2021. In an effort to save time, the City combines the Special Assessment hearings at the same time as the first public hearing for the tentative millage rate and budget for FY 2021. Stipulations by the Property Appraiser's office indicates the Special Assessment hearings must occur between September 12 and September 15, 2020 with the final assessments transmitted to the Broward County Records, Taxes and Treasury Division by midnight of September 15, 2020. Within this self-imposed limitation and the fact that statutorily the first public hearing for the tentative millage rate and budget meeting must occur after 5:00 p.m. (unless on Saturday) and cannot conflict with Public Budget Hearings held by the Broward County Commission or the Broward County School Board, the City has set that our first public hearing on the millage rate and budget will be held on Monday, September 14, 2020 at 5:05 p.m.

Governing stipulations concerning the second hearing is that the meeting must occur after 5:00 p.m. (unless on Saturday) between September 19 and September 30, 2020, and cannot conflict with Public Budget Hearings held by the Broward County Commission or the Broward County School Board. Our second Public Budget Hearing is scheduled to be held on Tuesday, September 29, 2020 at 5:05 p.m.

**Fiscal Impact:**

The proposed millage rate of 7.2899 will produce a maximum levy of \$32,266,806 ( $\$4,426,234,361 / 1,000 \times 7.2899 = \$32,266,806$ ) with a proposed budget at 95% required by statute of \$30,653,466 ( $\$32,266,806 \times .95 = \$30,653,466$ ).