VILLAGE OF LAZY LAKE
BUDGET MEETING MINUTES
VIA ZOOM VIDEO
TUESDAY, SEPTEMBER 8, 2020
6:30 P.M.

Village Council
Mayor Evan Anthony
Council Member Ray Nyhuis
Council Member Carlton Kirby
Council Member Patrick Kaufman

Also in Attendance
Donald Lunny, Esquire
Lisa Tayar/Prototype
Richard Willard

1. Roll Call

The video meeting was called to order by Mayor Evan Anthony at 6:36 p.m. It was determined a quorum was present.

Mayor Anthony read the Mayor's Budget Message into the record explaining the proposed millage rate for the upcoming year, also indicating that this would be a consolidated hearing adopting the millage and proposed budget.

Council Member Nyhuis inquired regarding sufficient monies to replenish reserve and was advised by Mr. Lunny that currently the Village is not raising enough in property taxes to meet operating needs, therefore any additional funds needed are being taken from reserves. As the Village may be winding down operations pending discussions of merger into another city or becoming unincorporated, excessive monies in the reserve fund would likely precipitate debate on to whom those funds would be distributed. There are currently sufficient funds to meet budgetary needs pending no unanticipated expenses. Council Member Kirby agreed that the budget has been trimmed as necessary to avoid an increase in the millage rate.

Mayor Anthony then opened and closed public comment as there was no one wishing to speak on these items.

2. A RESOLUTION OF THE VILLAGE OF LAZY LAKE, BROWARD COUNTY, FLORIDA PERTAINING TO THE SUBJECT OF TAXATION; PROVIDING FINDINGS; ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR THE VILLAGE OF LAZY LAKE, BROWARD COUNTY, FLORIDA FOR THE VILLAGE'S 2020-2021 FISCAL YEAR (I.E. THE TENTATIVE MILLAGE RATE) AUTHORIZING THE MAYOR TO ESTABLISH THE TIME, DATE, AND VIRTUAL PLACE AT WHICH A PUBLIC HEARING WILL BE HELD TO CONSIDER THE FINAL MILLAGE RATE AND THE VILLAGE'S FINAL BUDGET FOR THE VILLAGE'S 2020-2021 FISCAL YEAR; PROVIDING DIRECTIONS TO THE MAYOR AND ADMINISTRATIVE ASSISTANT; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN

DRAFT

PASSED AND ADOPTED BY THE VILLAGE COUNCIL this 8th day of September 2020.

Council Member	Voice Vote		Absent
Patrick Kaufman	Yea ___	Nay ___	___
Carlton Kirby	Yea ___	Nay ___	___
Ray Nyhuis	Yea ___	Nay ___	___

SIGNED BY THE MAYOR this _____ day of September 2020.

_____
MAYOR EVAN ANTHONY

ATTEST:

_____
VILLAGE ADMINISTRATIVE ASSISTANT

APPROVED DATE

REQUESTED BY: _____

ATTY. OK: _____ 9/2/2020
AS TO FORM ONLY

RECORD ENTRY:

I HEREBY CERTIFY that the Original of the foregoing signed Resolution was received by the Village Administrative Assistant and entered into the Public Record this _____ day of September 2020.

_____
Village Administrative Assistant, Lisa Tayar

018862-18001[3958770]

PROPOSED BUDGET SUMMARY

VILLAGE OF LAZY LAKE - FISCAL YEAR ENDING SEPTEMBER 30, 2021
THE PROPOSED OPERATING BUDGET OF THE VILLAGE OF LAZY LAKE IS .6%
LESS THAN LAST YEARS TOTAL OF OPERATING EXPENDITURES

PROPOSED MILLAGE RATE 4.7940
ROLLED BACK MILLAGE RATE: 4.7784

THE FIRST PUBLIC HEARING SHALL BE SEPTEMBER 8, 2020 / 020 AT 6:30 P.M.
THE MEETING WILL BE HELD VIRTU TUALLY: HTTPS://ZOOM.US/J/91676622277

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJCTS FUND	PERMANENT FUND	ENTERPRISE FUND	INTERNAL SERVICE FUND	TOTAL ALL FUNDS
Millage per $1000								
Property Taxes:								
Ad Valorem Taxes - Broward County	36,209	-	-	-	-	-	-	36,209
Local Option Gas Tax	-	500	-	-	-	-	-	500
FPL Franchise	2,824	-	-		-	-	-	2,824
State Revenue Sharing	3,382	-	-	-	-	-	-	3,382
Sales and Use Taxes	1,800	-	-	-	-	-	-	1,800
Interest Income - Tax Collector	74	-	-	-	-	-	-	74
Miscellneous	-	-	-	-	-	-	-	-
TOTAL SOURCES	44,289	500	-	-	-	-	-	44,789
Transfers In	31,700	-	-	-	-	-	-	31,700
Use of Fund Balance Reserves	50,000	-	-					50,000
TOTAL REVENUES, TRANSFERS & BALANCES	125,989	500	-	-	-	-	-	126,489
TOTAL EXPENDITURES								
Village Attorney	14,000	-	-	-	-	-	-	14,000
Prototype Administrative Services	7,500	-	-	-	-	-	-	7,500
Trash Collection Expenses	6,000	-	-	-	-	-	-	6,000
Office Rent	5,664	-		-	-	-	-	5,664
Advertising - TRIM Notices	4,000	-	-	-	-	-		4,000
Fire Protection & Ems Services	3,780	-	-	-	-	-	-	3,780
Electric	3,500	-	-	-	-	-	-	3,500
Accounting	3,500	-	-	-	-	-	-	3,500
Repair And Maintenance - Lake	2,200	500	-	-	-	-	-	2,700
Repair And Maintenance	2,500	-	-	-	-	-		2,500
Election Costs - State of Florida	2,000							
Insurance Costs	1,500	-	-	-	-	-	-	1,500
Code Enforcement	1,000	-	-	-	-	-	-	1,000
Permits	1,000	-	-	-	-	-	-	1,000
Office Supplies	500	-	-	-	-	-	-	500
TOTAL EXPENDITURES	58,644	500	-	-	-	-	-	59,144
Transfers Out	17,345							17,345
Fund Balances	50,000	-						50,000
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	125,989	500						126,489

The tentative, adopted, and/or final budgets will be on file in the office of the above referenced taxing authority as a public record.

Exhibit 4

DRAFT

RESOLUTION NO. 2020 - _____

A RESOLUTION OF THE VILLAGE OF LAZY LAKE, BROWARD COUNTY, FLORIDA PERTAINING TO THE SUBJECT OF TAXATION; PROVIDING FINDINGS; ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR THE VILLAGE OF LAZY LAKE, BROWARD COUNTY, FLORIDA FOR THE VILLAGE'S 2020-2021 FISCAL YEAR (I.E. THE TENTATIVE MILLAGE RATE); AUTHORIZING THE MAYOR TO ESTABLISH THE TIME, DATE, AND VIRTUAL PLACE AT WHICH A PUBLIC HEARING WILL BE HELD TO CONSIDER THE FINAL MILLAGE RATE AND THE VILLAGE'S FINAL BUDGET FOR THE VILLAGE'S 2020-2021 FISCAL YEAR; PROVIDING DIRECTIONS TO THE MAYOR AND ADMINISTRATIVE ASSISTANT; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE THEREFOR.

WHEREAS, on July 31, 2020, the Village Council of Lazy Lake, Florida approved advising the Broward County Property Appraiser of: (a) the Village's proposed millage rate of 4.7940 mils, (b) the Village's "rolled back rate" of 4.7784 mils, and (c) authorized the Mayor to set a date for a public hearing (which has been held virtually by the Village Council on September 8, 2020) to consider: (i) the Village's tentative millage rate and (ii) the Village's tentative budget for the Village's next ensuing Fiscal Year (which budget commences October 1, 2020 and continues through September 30, 2021 [herein, the "2020-2021 Fiscal Year"]); and,

WHEREAS, the current year gross taxable value of property within the Village of Lazy Lake for operating purposes which is not exempt from taxation has been certified by the Property Appraiser to be $7,552,900; and,

WHEREAS, at the September 8, 2020 public hearing, the first substantive issue discussed was the percentage increase in millage necessary to fund the budget, if any, and the specific purposes for which ad valorem taxes are proposed to be increased; and,

WHEREAS, the Village Council has reviewed a draft tentative budget for the Village of Lazy Lake's 2020-2021 Fiscal Year, has made such adjustment to same as it determined necessary at the public hearing of September 8, 2020; and,

WHEREAS, the Village Council has computed a tentative millage rate which is necessary to fund the proposed portion of the tentative budget for the Village of Lazy Lake's 2020-2021 Fiscal Year which is to be funded from sources other than ad valorem taxes, and further, has computed the percentage by which the computed tentative millage rate exceeds the rolled back rate; and,

WHEREAS, pursuant to Governor Ron DeSantis' Executive Order No.'s 2020-179 and 2020-193 (and the prior Orders referenced therein), issued in light of the COVID-19 Health Pandemic being experienced in Florida, the Village of Lazy Lake Village Council held its September 8, 2020 Public Hearing through the use of communications media technology;

NOW, THEREFOR, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF LAZY LAKE, FLORIDA, THAT:

Section 1: The foregoing recitals are approved as if set forth herein.

Section 2: There is hereby adopted a tentative millage rate for levying, imposition, and collection of Ad Valorem taxes necessary to fund the portion of the Village of Lazy Lake's tentative 2020-2021 Fiscal Year Budget to be funded from sources other than Ad Valorem Taxes of **4.7940 mils.** Therefore, the levying of ad valorem taxes with such tentative millage rate is hereby also approved.

Section 3: The tentative millage rate approved and levied in Section 1 of **4.7940 mils** is greater than the Village's rolled back rate of **4.7784 mils** by **.33%.**

Section 4: The Village has no voted debt service millage.

Section 5: The Mayor is authorized to establish a Public Hearing date, time, and place for the Village Council to consider: (i) the Village's final millage rate which will be necessary to fund the Village's 2020-2021 Fiscal Year final budget from sources other than Ad Valorem taxes, and (ii), the Village's 2020-2021 Fiscal Year final budget. The Mayor is authorized to establish such hearing date in consideration of hearing dates for the School Board and County Commission, meeting attendance considerations for Village officials and any necessary consultants and required advertising schedules for such hearing. The place of the Hearing may be virtual as permitted by Governor DeSantis' Executive Orders. The Mayor shall be authorized to effect advertising for the Public Hearing Date.

Section 6: The Village Administrative Assistant is directed to send a copy of this Resolution to the Broward County Property Appraiser's Office and the Broward County Tax Collector within three (3) days of its effective date, and to post this Resolution on the Village website. The Mayor is requested to update the Florida Department of Revenue electronic taxation forms as soon as possible.

Section 7: Should any section, paragraph, sentence, clause, phrase or other part of this Resolution be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of this Resolution as a whole or any portion or part thereof, other than the part so declared to be invalid.

Section 8: This Resolution shall become effective immediately after passage by the Village Council and by signature by the Mayor.

PASSED AND ADOPTED BY THE VILLAGE COUNCIL this 8th day of September 2020.

Council Member	Voice Vote		Absent
Patrick Kaufman	Yea ___	Nay ___	___
Carlton Kirby	Yea ___	Nay ___	___
Ray Nyhuis	Yea ___	Nay ___	___

SIGNED BY THE MAYOR this _____ day of September 2020.

_____
MAYOR EVAN ANTHONY

ATTEST:

_____
VILLAGE ADMINISTRATIVE ASSISTANT

APPROVED DATE

REQUESTED BY: _____

ATTY. OK: _____
AS TO FORM ONLY

RECORD ENTRY:

I HEREBY CERTIFY that the Original of the foregoing signed Resolution was received by the Village Administrative Assistant and entered into the Public Record this _____ day of September 2020.

_____
Village Administrative Assistant, Lisa Tayar

018862-18001[3958448]

Mayor's Budget Message

The proposed tentative millage rate of 4.7940 Mills is the same millage rate as that imposed last year. The Property Appraiser has determined that the Village's gross taxable value of property has very slightly risen from last year's number of $7,528,358 to this year's number of $7,552,900.

Last year, the 4.7940 millage rate produced $36,091 in property taxes. Because of the slight increase in values, the proposed tentative millage rate of 4.7940 Mills is expected to produce $36,209 in property taxes this year. In summary, the Village's computed "Rolled Back" rate is generally defined as the tax rate which, when multiplied by this year's assessed values, would yield last year's property tax revenues. According to the State's electronic TRIM program, the Village's computed Rolled Back rate is 4.7784 Mills.

The proposed tentative millage rate of 4.7940 Mills exceeds the computed Village Rolled Back rate of 4.7784 Mills by .33%.

As was the case with last year's approved budget, the total expected expenditures for this year exceed total forecasted revenue, with the thought that the reserve could be reduced somewhat for the difference. Last year, the approved final budget Total Expenditures were $64,500 and the total revenues were forecasted at $44,789. This year, we are still forecasting $44,789 in revenues, but we are proposing to reduce the Village's Total Expenditures to $59,144. While many of the proposed line item expenditures have been decreased in this year's proposed budget, the increase in property taxes will be used to fund operations expenses that are proposed to increase, such as trash collection services, legally required advertising, office rent, and potential election costs (if required for a merger or to fill vacancies in office).

The Millage Rate Resolution needs to be adopted prior to the Budget Resolution.

These matters are now ready for approval as Legislative Items.

018862-18001 (3975368)

WHEREAS, the tentative budget sets forth the appropriations and revenue estimate for the Village's 2020-2021 Fiscal Year as being in the amount of $126,489; and,

WHEREAS, the Village Council has computed a tentative millage rate which is necessary to fund the proposed portion of the tentative budget for the Village of Lazy Lake's 2020-2021 Fiscal Year which is to be funded from sources other than ad valorem taxes, and further, has adopted Resolution No. 2020-_____ approving such tentative millage rate; and,

NOW, THEREFOR, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF LAZY LAKE, FLORIDA, THAT:

Section 1: The foregoing recitals are approved as if set forth herein.

Section 2: There is hereby approved and adopted the Village of Lazy Lake's tentative budget for the 2020-2021 Fiscal Year. For reference, the tentative budget shall be re-printed attached to this Resolution by the Village Administrative Assistant as Exhibit "A."

Section 3: The Mayor is authorized to establish a Public Hearing date, time, and place for the Village Council to consider: (i) the Village's final millage rate which will be necessary to fund the Village's 2020-2021 Fiscal Year final budget from sources other than Ad Valorem taxes, and (ii), the Village's 2020-2021 Fiscal Year final budget. The Mayor is authorized to establish such hearing date in consideration of hearing dates for the School Board and County Commission, meeting attendance considerations for Village officials and any necessary consultants and required advertising schedules for such hearing. The place of the Hearing may be virtual if then permitted by Governor DeSantis' Executive Orders. The Mayor shall be authorized to effect advertising for the Public Hearing Date.

Section 4: The Village Administrative Assistant is directed to send a copy of this Resolution to the Broward County Property Appraiser's Office and the Broward County Tax Collector within three (3) days of its effective date, and to post a copy of this Resolution and its Exhibit on the Village Website.

Section 5: Should any section, paragraph, sentence, clause, phrase or other part of this Resolution be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of this Resolution as a whole or any portion or part thereof, other than the part so declared to be invalid.

Section 6: This Resolution shall become effective immediately after passage by the Village Council and by signature by the Mayor.