



**VILLAGE OF INDIANTOWN
AGENDA
SPECIAL VILLAGE COUNCIL MEETING**

July 26, 2018
6:00 PM
at the INDIANTOWN CIVIC CENTER
15675 SW Osceola Street, Indiantown, FL 34956

VILLAGE COUNCIL
SUSAN GIBBS THOMAS, MAYOR
GUYTON STONE, VICE MAYOR
JACKIE GARY CLARKE
ANTHONY D. DOWLING
JANET HERNANDEZ

ADMINISTRATION
TERESA LAMAR-SARNO, VILLAGE MANAGER
PAUL J. NICOLETTI, VILLAGE ATTORNEY

Civility: Being "civil" is not a restraint on the First Amendment right to speak out, but it is more than just being polite. Civility is stating your opinions and beliefs, without degrading someone else in the process. Civility requires a person to respect other people's opinions and beliefs even if he or she strongly disagrees. It is finding a common ground for dialogue with others. It is being patient, graceful, and having a strong character. That's why we say "Character Counts" in Indiantown. Civility is practiced at all Village meetings.

Special Needs: If anyone attending this meeting requires a special accommodation, please contact Cheryl White, Village Clerk, by telephone at (772) 597-9900 or by email at cwhite@indiantown.org. If you are hearing impaired, please contact the Florida Relay Service, Dial 711, or call 800-682-8706 (English); 800-682-8786 (Espanol); 800-855-2886 (TTY).

Quasi-Judicial Hearings: Some of the matters on the Agenda may be "quasi-judicial" in nature. Village Council Members are required to disclose all ex-parte communications regarding these items and are subject to voir dire by any affected party regarding those communications. All witnesses testifying will be "sworn" prior to their testimony. However, the public is permitted to comment, without being sworn. Unsworn comment will be given its appropriate weight by the Village Council.

Appeal of Decision: If a person decides to appeal any decision made by the Village Council with

respect to any matter considered at this meeting, he or she will need a record of the proceeding, and for that purpose, may need to ensure that a verbatim record of the proceeding is made, which record includes any testimony and evidence upon which the appeal will be based.

Consent Calendar: Those matters included under the Consent Calendar are typically self-explanatory, non-controversial, and are not expected to require review or discussion. All items will be enacted by a single motion. If discussion on an item is desired, any Village Council Member, without a motion, may "pull" or remove the item to be considered separately. If any item is quasi-judicial, it may be removed from the Consent Calendar to be heard separately, by a Village Council Member, or by any member of the public desiring it to be heard, without a motion.

ROLL CALL

INVOCATION

PLEDGE OF ALLEGIANCE

PROCLAMATIONS, AWARDS AND SPECIAL PRESENTATIONS

1. VILLAGE OF INDIANTOWN DRAFT 2019 BUDGET

Motion:	Second:	Discussion by Council:	Public Comment	Vote:
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COMMENTS BY VILLAGE COUNCIL MEMBERS

COMMENTS BY VILLAGE MANAGER

APPROVAL OF AGENDA

-A motion is adopted to approve the Agenda as it appears, or as modified by motion of the village council.

Motion:	Second:	Discussion by Council:	Public Comment	Vote:
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PUBLIC COMMENT

*-The public is invited to comment for up to 3 minutes **on any item not on the Agenda**. Questions are typically deferred to staff, and if civility is not practiced, the Mayor may rule the person out of order, and may require the person be removed from the meeting.*

CONSENT AGENDA

REGULAR AGENDA

2. Resolution No. 32-2018 Adopting a Maximum Millage Rate for Fiscal Year 2019.

Motion:	Second:	Discussion by Council:	Public Comment	Vote:
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DISCUSSION ITEMS

COMMENTS FROM THE PUBLIC

ANNOUNCEMENTS

NEXT REGULAR MEETING

ADJOURNMENT

VILLAGE OF INDIANTOWN, FLORIDA AGENDA MEMORANDUM

MEETINGDATE: July 26, 2018

MEETING TYPE: Presentation

AGENDA ITEM TITLE: VILLAGE OF INDIANTOWN DRAFT 2019 BUDGET

SUMMARY OF ITEM: On June 28, 2018 at 5:00 PM the Village of Indiantown held a budget workshop to discuss the proposed Draft FY 2019 Village of Indiantown Budget. At that presentation, the Council was presented with 1.25 millage rate as the proposed maximum millage for the Village of Indiantown. The Council and public heard a full presentation on the details of that budget and the intent for the Village to take ownership of Stormwater system from the County; therefore, no longer contributing to the Stormwater Municipal Services Taxing Unit (MSTU) levied by the County.

On July 12, 2018 at 6:00 PM the Village of Indiantown held a second budget workshop to review the proposed Draft FY 2019 Village of Indiantown Budget. At that presentation, the Council heard from staff that a new proposal developed out of meetings with Martin County staff was for the Village to consider maintaining the local roads in the Village. Staff presented to the Council and public that out of discussions with Martin County the Village should consider taking over the local roads. Martin County staff at that time had not provided staff with documented revenues from the Local Options Gas Tax, however staff relayed to the Council that the estimate from the County was \$750,000. That \$750,000 was not shown in the agenda packet because staff was waiting for confirmation from Martin County that those numbers were indeed accurate.

On July 12, 2018 the proposed maximum millage rate for the Village of Indiantown was proposed to be 1.25 mills; with the intent to absorb both the Roads and Stormwater MSTU. Therefore, Village property owners would no longer continue to contribute to those MSTUs.

Additionally, at the regular Council Meeting at 6:30pm the Council heard two Ordinances; Fire Rescue, and Parks and Recreation “me too” Ordinances. The “me too” Ordinance were drafted to continue to provide the same level of services by Martin County.

Since that time, some items have changed, and some new information has been received. In addition, we have refined the Revenues, indicating the need for less ad valorem tax funding.

Today, the Draft FY 2019 Village of Indiantown Budget has had some new data and legal opinions that have affected the proposed budget for FY 2019. The following are the order of events:

July 13, 2018: Village received an email from Martin County

notifying the Village that the Local Option Gas Tax was estimated between \$200-\$350,000; not the \$750,000 that was provided as a possible revenue source for the Village.

- July 17, 2018: Village received an email from Martin County notifying the Village that the “County had not modified the boundaries for the Unincorporated MSTUs...to exclude Indiantown” which caused a level of uncertainty for both the Village and Martin County. Therefore, the cleanest approach is believed to be that the Village should include the four Martin County MSTUs for FY 2019 tentative millage rates, collect the funds from the Tax Collector, and pass the funds through to the County.

- July 17, 2018: Village received email from the County with attached legal opinion from Nabors & Giblin who state in their letter to Martin County; “Therefore, it is our opinion that the contemplated levy by the County of the non-ad valorem assessments within the Village or the inclusion of municipal property of the Village within the boundaries of an MSTU are not revenues that would qualify the Village for participation in revenue sharing pursuant to the statutory provisions of section 218.23 (1) (c), Florida Statutes.” Therefore, the Village of Indiantown does not meet the minimum 3 mill requirement required by the State Department of Revenues to collect State Shared Revenues. This opinion is different from what we had previously heard from the Florida Department of Revenue, but upon looking further at the statute, Mr. Nicoletti agrees that the safest approach is to follow Nabors & Giblin opinion.

With the impact of the above occurrences during the past week, and the need to set a "maximum millage" according the TRIM schedule, the proposed FY 2019 Millage and Budget for the Village of Indiantown reflects the above Statutory requirements.

The attached proposed Village of Indiantown draft budget shows a millage rate of 0.901. Final taxable property values are \$2,381,213,066.

With this proposed millage rate of 0.901 mills, the ad valorem taxes would be \$2,038,403.

The proposed budget will require the Village of Indiantown to levy the Martin County Municipal Service Taxing Units (MSTUs), as a “pass thru”, at a rate of 3.3613. **The total Village of Indiantown proposed maximum rate would be 4.2623.**

Other sources of revenues include franchise fees (\$461,000), building permit fees (\$100,000), and State Shared revenues (\$702,589) for a total of \$1,263,589.

The Communication Services Tax has NOT been included in the proposed budget because the Village has not yet adopted an Ordinance levying the Communication Services Tax. This is on the Council Regular Agenda for first hearing today, with second hearing for final adoption to be heard on August 9, 2018. The Village was notified by the Department of Revenue that the Village needed to adopt this Ordinance by the first of September to begin collection in January 2019. The projections for this additional levy (estimated at about \$60k)

are not significant enough to change the maximum millage rate.

The budget includes general government operational costs which account for a Full-time Village Manager, Part-Time staff, including a Code Enforcement officer and administrative staff.

The proposed budget projects \$2,299,796 in Reserves. The Reserves would provide the opportunity for the Village to establish funds for the future of Indiantown.

The Reserves act as an insurance policy for an emergency (Emergency Reserves at \$650,000), above what the County would provide. The proposed reserves would payback Martin County and the Line of Credit Debt for a total at (\$550,000). The Village may not need to draw on the \$500,000 line of credit in FY 2019, however at this point the Village has a balance \$227,350 on the CenterState Bank Line of Credit, which covered initial Village start up expenses.

Reserves serve as a set aside to prepare the Village for its Capital program in future years. The proposed Capital Reserves are held at \$550,000, and Projects Reserves at \$300,000. Both funds will allow the Village to serve the residents with programs and projects in the future that would add value and quality of life to the residents.

Developing a Capital program will become important in year 2 and 3 of the Village; having reserve funds to construct those Capital projects will be necessary. Finally, Operational Reserves are included in this budget at \$150,000. The remainder \$99,796 is for General Reserves.

Reserves by Category:

Debt Service	\$550,000
Emergency	\$650,000
Capital	\$550,000
Operational	\$150,000
Projects	\$300,000
General	\$99,796

Total Reserves: \$2,299,796

Staff will provide a presentation at the meeting highlighting the FY 2019 Budget.

RECOMMENDATION: Provide staff with direction on the draft Village of Indiantown FY 2019 Budget.

PREPARED BY: Teresa Lamar-Sarno, Village Manager

DATE: 7/20/2018

REVIEWED BY: P. Nicoletti

DATE: 7/20/2018

APPROVED BY: Teresa Lamar-Sarno

DATE: 7/20/2018

ATTACHMENTS:

Description

Revenue Sharing Letter

FY 2019 Budget Summary Sheet

FY 2019 Budget Expenditure

FY 2019 Budget Detail

TAMPA
2502 Rocky Point Drive
Suite 1060
Tampa, Florida 33607
(813) 281-2222 Tel
(813) 281-0129 Fax



TALLAHASSEE
1500 Mahan Drive
Suite 200
Tallahassee, Florida 32308
(850) 224-4070 Tel
(850) 224-4073 Fax

FORT LAUDERDALE
110 East Broward Boulevard
Suite 1700
Fort Lauderdale, Florida 33301
(954) 315-3852 Tel

VIA ELECTRONIC MAIL

July 17, 2018

Taryn G. Kryzda, County Administrator
Martin County
2401 SE Monterey Road
Stuart, Florida 34996

Re: County Revenue Sharing Distribution

Dear Ms. Kryzda:

You have requested our opinion as to whether the current special assessments imposed by Martin County (the "County") or non-ad valorem assessments within a portion of the boundaries of the Village of Indiantown (the "Village") or the levy of a municipal service taxing unit ("MSTU") that includes the boundaries of the Village are sufficient under the statutory provisions of section 218.23(1)(c), Florida Statutes, to entitle the Village to participate in revenue sharing beyond the minimum requirement.

It is our understanding that the County anticipates the imposition of non-ad valorem special assessments against benefited property within the Village for the provision of emergency medical services and solid waste disposal and collection. Additionally, it is our understanding that the County intends to include, with the consent of the Village, municipal areas within the boundaries of an MSTU created to fund that portion of emergency medical services not eligible for funding as a special assessment under Florida law.

Taryn G. Kryzda, County Administrator
July 17, 2018
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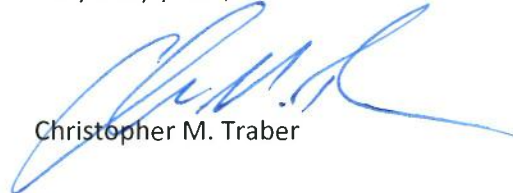
Section 218.23(1)(c), Florida Statutes, provides that, for a local government to be eligible to participate in revenue sharing beyond the minimum requirement in any fiscal year, a local government is required to impose directly an ad valorem tax or make available other non-ad valorem revenues.

Neither the contemplated non-ad valorem special assessments or the MSTU constitute an imposition or levy by the Village but are imposed or levied by the County for the provision of essential County services.

Therefore, it is our opinion that the contemplated levy by the County of the non-ad valorem assessments within the Village or the inclusion of municipal property of the Village within the boundaries of an MSTU are not revenues that would qualify the Village for participation in revenue sharing pursuant to the statutory provisions of section 218.23(1)(c), Florida Statutes.

If you have any questions or desire any additional information, please feel free to call us at any time.

Very truly yours,



Christopher M. Traber

RLN/adm

Cc: Sarah Woods, County Attorney
Robert L. Nabors, Esq.

**BUDGET SUMMARY
VILLAGE OF INDIANTOWN
FISCAL YEAR 2018/2019**

	GENERAL FUND
<u>BALANCE BROUGHT FORWARD</u>	<u>-</u>
<u>ESTIMATED REVENUES:</u>	
AD VALOREM TAXES (Millage per \$1,000 equals .0901 mils)	2,038,199
PERMITS, FEES AND LICENSES	561,000
STATE SHARED	<u>702,589</u>
TOTAL REVENUES AND OTHER	
FINANCING SOURCES	<u>3,301,788</u>
 TOTAL ESTIMATED REVENUES AND BALANCES	 <u><u>3,301,788</u></u>
 <u>EXPENDITURES/EXPENSES:</u>	
GENERAL GOVERNMENT	901,992
PUBLIC SAFETY (BUILDING PERMIT SERVICES)	100,000
TOTAL EXPENDITURES/EXPENSES	1,001,992
 RESERVES	 <u>2,299,796</u>
 TOTAL APPROPRIATED EXPENDITURES AND RESERVES	 <u><u>3,301,788</u></u>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE
OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

**VILLAGE OF INDIANTOWN
EXPENDITURE BUDGET DETAIL
FISCAL YEAR 2018/2019**

	GENERAL FUND
GENERAL GOVERNMENT:	
LEGISLATIVE:	
EXECUTIVE SALARIES	55,000
TOTAL LEGISLATIVE	55,000
FINANCIAL AND ADMINISTRATIVE:	
PROFESSIONAL SERVICES - ADMINISTRATIVE	230,000
PROFESSIONAL SERVICES - LEGAL	159,166
PROFESSIONAL SERVICES - FINANCIAL	87,304
PROFESSIONAL SERVICES - GROWTH MANAGEMENT	108,000
PROFESSIONAL SERVICES - OTHER	95,000
ACCOUNTING AND AUDITING	25,000
OTHER SERVICES	8,000
TRAVEL AND PER DIEM	10,000
COMMUNICATIONS/INTERNET SERVICES	18,000
FREIGHT AND POSTAGE	2,000
UTILITIES	4,000
RENT AND LEASES	12,900
INSURANCE	5,622
REPAIR AND MAINTENANCE	10,000
PRINTING AND BINDING	10,000
PROMOTIONAL	15,000
OFFICE SUPPLIES	4,000
BOOKS/PUBLICATIONS/SUBSCRIPTIONS	7,000
TRAINING	6,000
PROFESSIONAL SERVICES CONTINGENCY	30,000
TOTAL FINANCIAL AND ADMINISTRATIVE	846,992
TOTAL GENERAL GOVERNMENT	901,992
PUBLIC SAFETY:	
PROTECTIVE INSPECTIONS (PERMIT SERVICES)	100,000
TOTAL PUBLIC SAFETY	100,000

**VILLAGE OF INDIANTOWN
REVENUE BUDGET DETAIL
FISCAL YEAR 2018/2019**

	GENERAL FUND
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PERMITS, FEES AND LICENSES:	
PERMITS:	
BUILDING PERMITS	100,000
TOTAL PERMITS	<u>100,000</u>
FRANCHISE FEES:	
ELECTRICITY	461,000
TOTAL FRANCHISE FEES	<u>461,000</u>
TOTAL PERMITS, FEES AND LICENSES	<u>561,000</u>
 STATE SHARED:	
GENERAL GOVERNMENT:	
STATE REVENUE SHARING	92,991
HALF CENT SALES TAX	609,598
TOTAL GENERAL GOVERNMENT	<u>702,589</u>
TOTAL STATE SHARED	<u>702,589</u>

**VILLAGE OF INDIANTOWN, FLORIDA
AGENDA MEMORANDUM**

MEETINGDATE: July 26, 2018

MEETING TYPE: Special Village Council Meeting

AGENDA ITEM TITLE: Resolution No. 32-2018 Adopting a Maximum Millage Rate for Fiscal Year 2019.

SUMMARY OF ITEM: All of the information from Teresa's Agenda memorandum applies to the adoption of the maximum millage. As stated at earlier meetings, once you adopt this millage rate, it can go down, but not up (except with great difficulty).

RECOMMENDATION: Adopt Resolution No. 032-2018 as submitted.

PREPARED BY: P. Nicoletti DATE: 7/20/2018

REVIEWED BY: P. Nicoletti DATE: 7/20/2018

APPROVED BY: Teresa Lamar-Sarno DATE: 7/20/2018

ATTACHMENTS:

Description

Resolution No. 032-2018 FY19 Maximum Millage Rate



RESOLUTION No. 032-2018

A RESOLUTION OF THE VILLAGE OF INDIANTOWN, MARTIN COUNTY, FLORIDA; ADOPTING A MAXIMUM MILLAGE RATE FOR THE LEVY OF AD VALOREM TAXES FOR FISCAL YEAR 2018- 2019 ON ALL TAXABLE PROPERTY LOCATED WITHIN THE VILLAGE OF INDIANTOWN, FLORIDA; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Martin County Property Appraiser has certified the quantity of taxable property within the Village of Indiantown for Fiscal Year 2018-2019; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the Village of Indiantown has been certified by the Martin County Property Appraiser as of January 1, 2018; and

WHEREAS, the Village of Indiantown, Martin, Florida, held a public hearing as required by Section 200.065, Florida Statutes; and

IT IS HEREBY RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF INDIANTOWN, FLORIDA, AS FOLLOWS:

SECTION 1. The Village Council hereby adopts and imposes a maximum total millage rate for ad valorem taxation within the Village of Indiantown, Florida for the 2018-2019 fiscal year of **4.2623 mills**, as provided below:

3.3613 mills for Martin County MSTU equivalents:

Fire-Rescue Services @ 2.6319 mills

Roads @ 0.3038 mills

Stormwater Maint. @ 0.2641 mills

Parks and Recreation @ 0.1615 mills

0.9010 mills for the Village of Indiantown, Florida.

RESOLUTION No. 032-2018; MAXIMUM MILLAGE

This final ad valorem millage rate will be levied upon the 2018 Tax Assessment Roll for ad valorem tax on all taxable property located within the Village of Indiantown and is to be used for the Village's fiscal year beginning October 1, 2018 and ending September 30, 2019.

SECTION 2. The ad valorem millage rate to be levied upon all taxable property located within the Village of Indiantown shall not exceed 4.2623 mills, which shall be certified to the Florida Department of Revenue as provided by law.

SECTION 3. The Village Council of the Village of Indiantown sets the Tentative Millage and Budget Hearing for September 13, 2018, at 6:00 P.M., and the Final Millage and Budget Hearing for September 27, 2018, at 6:00 P.M., both to be held at the Indiantown Civic Center, 15675 SW Osceola Street, Indiantown, Florida.

SECTION 4. A certified copy of this Resolution shall be provided to the Martin County Administrator.

SECTION 5. This Resolution shall take effect immediately upon its adoption.

Council Member _____ offered the foregoing resolution and moved its adoption. The motion was seconded by Council Member _____, and upon being put to a vote, the vote was as follows:

VILLAGE COUNCIL	YES	NO	ABSENT	ABSTAIN
SUSAN GIBBS THOMAS, MAYOR				
GUYTON STONE, VICE MAYOR				
JACKIE GARY CLARKE, COUNCIL MEMBER				
ANTHONY J. DOWLING, COUNCIL MEMBER				
JANET HERNANDEZ, COUNCIL MEMBER				

- ALL SIGNATURES ON NEXT PAGE -

RESOLUTION No. 032-2018; MAXIMUM MILLAGE

ADOPTED this 26th day of July, 2018.

ATTEST:

VILLAGE OF INDIANTOWN, FLORIDA

CHERIE WHITE
VILLAGE CLERK

SUSAN GIBBS THOMAS
MAYOR

REVIEWED FOR FORM
AND CORRECTNESS:

PAUL J. NICOLETTI
VILLAGE ATTORNEY