

City of Pompano Beach, Florida

City Commission Minutes



Agenda No. 2010-41

Date: September 20, 2010

Commission Meeting Room

- SUBJECT -	ORD. NO.	RES. NO.	PAGE
<p><u>STAFF PRESENTATION</u></p>			
<p>Final Adoption of Proposed Millage and Proposed Budget of the City of Pompano Beach for Fiscal Year 2010-2011</p>			1-4
<p><u>REGULAR ITEMS</u></p>			
<p>A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, BROWARD COUNTY, FLORIDA ADOPTING THE MILLAGES FOR THE 2010 TAX ROLL; LEVYING A TAX ON ALL PROPERTIES, REAL AND PERSONAL, WITHIN THE CORPORATE LIMITS OF THE CITY OF POMPANO BEACH, BROWARD COUNTY, FLORIDA, FOR OPERATION AND/OR MAINTENANCE EXPENSES OF THE CITY OF POMPANO BEACH USING A GENERAL OPERATING MILLAGE RATE OF 4.4077; PROVIDING THAT THE PROPOSED MILLAGE RATE REPRESENTS A 8.31% DECREASE IN PROPERTY TAXES WHEN COMPARED TO THE ROLLED-BACK MILLAGE RATE OF 5.3523; PROVIDING AN EFFECTIVE DATE.</p>		2010-309	5-6
<p>A RESOLUTION ADOPTING THE ANNUAL BUDGET OF ESTIMATED EXPENDITURES/EXPENSES AND RECEIPTS/REVENUES FOR THE CITY OF POMPANO BEACH, BROWARD COUNTY, FLORIDA FOR FISCAL YEAR 2010-2011 TOTALING \$198,998,774; PROVIDING AN EFFECTIVE DATE.</p>		2010-310	6
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<p>Final Adoption of the Proposed Millage and Proposed Budget of the Pompano Beach Emergency Medical Services District for Fiscal Year 2010-2011</p>			7

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City Commission Minutes



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<u>REGULAR - ITEMS</u>			
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A RESOLUTION ADOPTING THE ANNUAL BUDGET OF ESTIMATED EXPENDITURES AND RECEIPTS OF THE POMPANO BEACH EMERGENCY MEDICAL SERVICES DISTRICT, BROWARD COUNTY, FLORIDA FOR FISCAL YEAR 2010-2011 TOTALING \$14,091,866; PROVIDING AN EFFECTIVE DATE.		2010-312	8
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CITY OF POMPANO BEACH, FLORIDA

SPECIAL CITY COMMISSION MINUTES

Agenda No. 2010-41

Date: September 20, 2010

Commission Meeting Room

The Mayor called the meeting to order and presided as the chairman.

ROLL CALL:

Mayor
Vice Mayor
Commissioner
Commissioner
Commissioner
Commissioner

Present:

Lamar Fisher
George Brummer
Charlotte Burrie
Barry Dockswell
Rex Hardin
Woodrow Poitier

and

City Manager
City Attorney
City Clerk

Dennis W. Beach
Gordon B. Linn
Mary L. Chambers

INVOCATION BY:

Lamar Fisher
Mayor

PLEDGE OF ALLEGIANCE LED BY: *Mary L. Chambers, City Clerk*



City of Pompano Beach, Florida

Names of Commrs.	M	S	V Y	V N

SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010

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STAFF PRESENTATION – FINAL ADOPTION OF PROPOSED MILLAGE AND PROPOSED BUDGET OF THE CITY OF POMPANO BEACH FOR FISCAL YEAR 2010-2011.

Mayor Fisher stated that staff will make a presentation of the final adoption of the proposed millage and proposed budget for the City of Pompano Beach for Fiscal Year 2010/2011.

Dennis W. Beach, City Manager, welcomed everyone to the second and final public hearing of the Adoption of Fiscal Year 2010/2011 Budget.

Brian Donovan, Assistant to the City Manager, presented an overview of the Fiscal Year 2011 budget. Overall, he stated that the proposed budget was \$213,090,640.00. In comparison to last year's budget, this represents an increase of approximately 1% or \$2.1 million. Mr. Donovan's entire presentation is attached herewith as Exhibit A.

Michael Sobel, P.A., 704 North Ocean Boulevard, Apt. 501, Pompano Beach, Florida; 33062, stated that for years he has been paying a Business Tax Receipt as a sole practitioner of a professional association. He understands that a sole practitioner may have a corporation for tax and liability purposes. Currently, he was told that every professional that works for a corporation in the City of Pompano Beach could be taxed. Therefore, this means each professional that renders a service, which operates in the City of Pompano Beach will get taxed an additional One hundred and fifty dollars (\$150.00). Mr. Sobel thinks this inequity is unfair and how small and large businesses might be drawn away from the City of Pompano Beach for this kind of taxation.

Mayor Fisher requested that Robin Bird, Development Services Director meet with Mr. Sobel to explain the Business Tax Receipt letters that were mailed out to the public regarding this matter.

Commissioner Burrie stated that she understands Mr. Sobel's position, because she is in the same profession and had to obtain separate occupational licenses for her partner, which is her husband, and her. However, she explained that the City has always charged individual attorney's occupational license fees.



City of Pompano Beach, Florida

Names of Commrs.	M	S	V Y	V N

SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010

PAGE 2

STAFF PRESENTATION – CONTINUED

Mr. Sobel stated he does not believe this is the case in other cities. In fact, he has not had that happen to him in other cities. Moreover, the City of Pompano Beach was not charging that tax when he moved to Pompano Beach four years ago, when he fully disclosed his corporate status and professional association. However, Mr. Sobel understood that recently somebody reread the documents and figured out they could do this type of “charging double” for a corporation and professional service.

Mayor Fisher requested that Robin Bird, Development Services Director explain what has occurred, to educate the public as well.

Robin Bird, Development Services Director, stated that most of what Mr. Sobel stated is true. In fact, the City Commission has seen memorandums and letters that were sent out regarding this issue. Although the Code has been the same for quite awhile, staff discovered that the City was not administering this fee equally amongst all professions. Subsequently, courtesy letters were sent out.

Additionally, Mr. Bird stated that the City has always issued an independent license to a Real Estate Broker and that every Real Estate Agent must obtain a license as well. However, the way the code has defined professional offices is a bit confusing. This was done inconsistently, which the City intends to go through for the next fiscal year, and administer it the way it has been written for ten or fifteen years. Mr. Bird then explained the tax calculation. So, a General Contractor who also holds an Electrical Contractor’s license, will get both business taxes, and will pay both, which is the professional and office tax.

Furthermore, Mr. Bird stated the City does intend to apply the tax, and explained that many other cities were applying the same tax. In fact, the City of Fort Lauderdale confirmed with staff that they currently did this. So, the City of Pompano Beach is not different from several surrounding cities.



City of Pompano Beach, Florida

Names of Commrs.	M	S	V Y	V N
<p>SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010</p> <p>PAGE 3</p> <p><u>STAFF PRESENTATION – CONTINUED</u></p> <p>Mr. Sobel stated the letter he received does not distinguish between an independent contractor and him as an employee of the association. He stated he is an employee of the professional association and questioned whether the City was taxing the independent contractors or the employees.</p> <p>Mr. Bird replied that the business gets a professional office license for \$121.55, and per each employee, they pay an additional \$115.00. However, if you are an independent contractor working for a company, they will pay the professional office fee, and Mr. Sobel would pay the \$115.00. Nevertheless, he indicated there were some over payments, but there have been some refunds issued as well.</p> <p>Mr. Sobel stated that he thinks it is a detriment, because at the same time he got his bill, he read an article in the Sun-Sentinel Sunday paper, indicating that the City of Pompano Beach wants to promote and add new businesses. Therefore, he opined that this is a great way to discourage business, by taxing every individual employee of a professional corporation, who might move into this city, or think about moving into the city.</p> <p>Mayor Fisher requested clarification of employee versus a state licensure individual, which Mr. Bird explained.</p> <p>Mr. Bird stated a corporation would pay that tax for their employees, except for the Realtors, as they would each pay their own, because they tend to be independent contractors. But staff has been consistent with Realtors. In fact, they are probably the best example, as they have come and gone for a long time with all the Timeshares that are in the City.</p> <p>Mr. Sobel stated he thinks we now understand each other, and thanked Mr. Bird for his time. However, his gut reaction is that other cities are not applying it in the way that the City of Pompano has applied it to him, and he is feeling uncomfortable with the big picture. Moreover, based on Mr. Bird’s explanation, he still does not understand how all license professionals under the department of Professional Business Regulations are being treated equally in the City of Pompano Beach. He then asked if they are all treated the same.</p>				

SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010

PAGE 3

STAFF PRESENTATION – CONTINUED

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Mr. Sobel stated he thinks we now understand each other, and thanked Mr. Bird for his time. However, his gut reaction is that other cities are not applying it in the way that the City of Pompano has applied it to him, and he is feeling uncomfortable with the big picture. Moreover, based on Mr. Bird’s explanation, he still does not understand how all license professionals under the department of Professional Business Regulations are being treated equally in the City of Pompano Beach. He then asked if they are all treated the same.



City of Pompano Beach, Florida

Names of Commrs.	M	S	Y	V

SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010

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STAFF PRESENTATION – CONTINUED

Mr. Bird explained that the City’s ordinance has been in effect for quite sometime; however, staff is not going back to retroactively collect. In all honesty, to be fair, staff would have to go back and retroactively charge Mr. Sobel for every past year he has been in the City to be 100% fair and equal, which is certainly not business friendly. This is not the tactic that staff is taking, actually, they are looking to make it equal and put a level playing field out there to start with the next fiscal year. Subsequently, a courtesy letter was sent out to do this. The City will start softly and with an immediate need, they identified a certain number of businesses. Therefore, Business Tax staff will go through and continue out to make sure they are all done equally and fairly.

Mr. Sobel thanked Mr. Bird and questioned whether all the corporations and big employers in the City of Pompano Beach are being treated the same way.

Mr. Bird replied that is staff’s goal.

Comr. Dockswell stated he has received some complaints from highly respected professionals in his constituent, as well as people that operate a business in the City. However, Mr. Bird has assured him that our fellow cities that would compete for the same employment base are charging the way that we are now beginning to charge. Nevertheless, he keeps hearing that is not true, so he asked Staff to just double check and make sure we are not being unnecessarily and uncompetitively punitive to our professionals.

Mr. Bird stated, before he wrote his last memorandum to the City Commission, he made sure that his staff went to the other cities’ websites and downloaded their information. Currently, he has this information on file and would be happy to forward this as well.



City of Pompano Beach, Florida

Names of Commrs.	M	S	V Y	V N
SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010				
PAGE 5				
<u>REGULAR ITEMS</u>				
RES. NO. 2010-309: TAPE 1 – 657 ITEM 1				
<p>A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, BROWARD COUNTY, FLORIDA ADOPTING THE MILLAGES FOR THE 2010 TAX ROLL; LEVYING A TAX ON ALL PROPERTIES, REAL AND PERSONAL, WITHIN THE CORPORATE LIMITS OF THE CITY OF POMPANO BEACH, BROWARD COUNTY, FLORIDA, FOR OPERATION AND/OR MAINTENANCE EXPENSES OF THE CITY OF POMPANO BEACH USING A GENERAL OPERATING MILLAGE RATE OF 4.4077; PROVIDING THAT THE PROPOSED MILLAGE RATE REPRESENTS A 8.31% DECREASE IN PROPERTY TAXES WHEN COMPARED TO THE ROLLED-BACK MILLAGE RATE OF 5.3523; PROVIDING AN EFFECTIVE DATE.</p> <p>The Resolution was read by title only.</p> <p>MOTION: To adopt Resolution No. 2010-309 upon reading.</p>				
<u>ROLL CALL</u>				
Burrie			x	
Dockswell				x
Hardin	x		x	
Poitier			x	
Brummer		x	x	
Fisher			x	

Commissioner Dockswell stated he plans to vote no on the next two items. However, what we are doing here is raising the millage rate somewhat and using \$3 million of reserves to meet our budgetary needs. Therefore, his hope and request is that we could have seen what it would take to do a budget with zero increase in the millage rate and to use no more than that same \$3 million of reserves.



City of Pompano Beach, Florida

Names of Comms.	M	S	V Y	V N
ROLL CALL				
Burrie			X	
Dockswell				X
Hardin	X		X	
Poitier			X	
Brummer		X	X	
Fisher			X	

SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010

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REGULAR ITEMS - CONTINUED

Additionally, Comr. Dockswell stated his desire would have been to see what it would take to achieve those objectives and since he did not receive support for that, he will be voting against Items 1 and 2 for that reason.

Mayor Fisher stated that they had discussion last week with Mr. Donovan, and from his recollection, it would take approximately twenty or so employees to be eliminated from the public safety part of our budget, which would give us the rate base with the \$3 million dollars.

Mr. Donovan replied that is correct.

RES. NO. 2010-310: TAPE 1 – 721 ITEM 2

A RESOLUTION ADOPTING THE ANNUAL BUDGET OF ESTIMATED EXPENDITURES/EXPENSES AND RECEIPTS/REVENUES FOR THE CITY OF POMPANO BEACH, BROWARD COUNTY, FLORIDA FOR FISCAL YEAR 2010-2011 TOTALING \$198,998,774; PROVIDING AN EFFECTIVE DATE.

The Resolution was read by title only.

MOTION: To adopt Resolution No. 2010-310 upon reading.

There was no discussion on this item.

ADJOURNMENT

There being no further business, the meeting adjourned at 5:41 p.m.



City of Pompano Beach, Florida

Names of Commrs.	M	S	V Y	V N
SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010				

SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010

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**COMMENCED EMERGENCY MEDICAL SERVICES
TAXING DISTRICT MEETING
AT 5:42 P.M.**

**FINAL ADOPTION OF THE PROPOSED MILLAGE
AND PROPOSED BUDGET OF THE POMPANO
BEACH EMERGENCY MEDICAL SERVICES
DISTRICT FOR FISCAL YEAR 2010-2011.**

Mayor Fisher stated staff would make a presentation of the final adoption of the proposed budget of the Pompano Beach Emergency Medical Services District for Fiscal Year 2010/2011.

Brian Donovan, Assistant to the City Manager stated that the two items before the Commission this evening is the Adoption of the Fiscal Year 2011 Millage for the Emergency Medical Services District and the Budget associated with the district of \$14.1 million. Additionally, as previously presented, nothing has changed.

REGULAR ITEMS

RES. NO. 2010-311: TAPE 1 – 756 ITEM 1

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE CITY OF POMPANO BEACH EMERGENCY MEDICAL SERVICES DISTRICT, BROWARD COUNTY, FLORIDA ADOPTING THE MILLAGE FOR THE 2010 TAX ROLL; LEVYING A TAX ON ALL PROPERTIES, REAL AND PERSONAL, WITHIN THE CORPORATE LIMITS OF POMPANO BEACH EMERGENCY MEDICAL SERVICES DISTRICT, FOR OPERATION AND/OR MAINTENANCE EXPENSES OF THE POMPANO BEACH EMERGENCY MEDICAL SERVICES DISTRICT USING A MILLAGE OF .5000; PROVIDING THAT THE PROPOSED MILLAGE RATE REPRESENTS A 14.94% DECREASE IN PROPERTY TAXES WHEN COMPARED TO THE ROLLED-BACK MILLAGE RATE OF .5878; PROVIDING AN EFFECTIVE DATE.



City of Pompano Beach, Florida

SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010

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REGULAR ITEMS – CONTINUED

The Resolution was read by title only.

MOTION: To adopt Resolution No. 2010-311 upon reading.

There was no discussion on this item.

RES. NO. 2010-312: TAPE 1 – 786 ITEM 2

A RESOLUTION ADOPTING THE ANNUAL BUDGET OF ESTIMATED EXPENDITURES AND RECEIPTS OF THE POMPANO BEACH EMERGENCY MEDICAL SERVICES DISTRICT, BROWARD COUNTY, FLORIDA FOR FISCAL YEAR 2010-2011 TOTALING \$14,091,866; PROVIDING AN EFFECTIVE DATE.

The Resolution was read by title only.

MOTION: To adopt Resolution No. 2010-312 upon reading.

There was no discussion on this item.

Names of Commrs.	M	S	V Y	V N
<u>ROLL CALL</u>				
Burrie			X	
Dockswell			X	
Hardin	X		X	
Poitier			X	
Brummer		X	X	
Fisher			X	
<u>ROLL CALL</u>				
Burrie			X	
Dockswell			X	
Hardin	X		X	
Poitier			X	
Brummer		X	X	
Fisher			X	



City of Pompano Beach, Florida

Names of Commrs.	M	S	V Y	V N
<p>SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010</p> <p>PAGE 9</p> <p><u>ADJOURNMENT</u></p> <p>There being no further business, the meeting adjourned at 5:44 p.m.</p> <p style="text-align: center;"><u>LAMAR FISHER, MAYOR</u></p> <p style="text-align: center;"><u>MARY L. CHAMBERS, CITY CLERK</u></p>				

SPECIAL CITY COMMISSION MEETING MINUTES SEPTEMBER 20, 2010

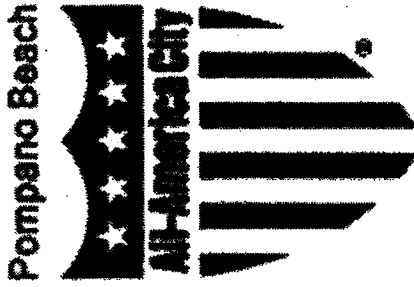
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ADJOURNMENT

There being no further business, the meeting adjourned at 5:44 p.m.

LAMAR FISHER, MAYOR

MARY L. CHAMBERS, CITY CLERK



FY2011

POMPANO BEACH

BUDGET HEARING

RECOMMENDED

FISCAL YEAR 2011

TOTAL BUDGET

\$213,090,640

TOTAL ALL FUNDS

-\$2,116,117 -0.98%



06 07 08 09 10 11

CITY FUNDS

CDBG FUND	\$1,950,032
TRUST FUND	\$5,000
CAPITAL PROJECTS FUND	\$3,513,000
INTERNAL SERVICE FUNDS (6)	\$21,867,837
ENTERPRISE FUNDS (8)	\$59,684,683
GENERAL FUND	\$111,978,222
EMS FUND	\$14,091,866
TOTAL ALL FUNDS	\$213,090,640

INTERNAL SERVICE FUNDS

CENTRAL STORES	\$ 264,956
INFO TECHNOLOGY	\$ 2,210,147
CENTRAL SERVICES	\$ 1,035,128
HEALTH INSURANCE	\$ 9,660,502
RISK MANAGEMENT	\$ 6,057,130
VEHICLE SERVICES	\$ 2,693,974
TOTAL	\$21,867,837

CITY FUNDS

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TRUST FUND	\$5,000
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INTERNAL SERVICE FUNDS (6)	\$21,867,837
ENTERPRISE FUNDS (8)	\$59,684,683
GENERAL FUND	\$111,978,222
EMS FUND	\$14,091,866
TOTAL ALL FUNDS	\$213,090,640

ENTERPRISE FUNDS

WATER & SEWER	\$39,318,766
REPAIR & REPL	4,350,000
STORMWATER	2,417,065
PIER	121,753
AIR PARK	1,016,815
AIR PARK CIP	2,586,000
GOLF	3,371,399
SOLID WASTE	6,502,885
TOTAL	\$59,684,683

CITY FUNDS

CDBG FUND	\$1,950,032
TRUST FUND	\$5,000
CAPITAL PROJECTS FUND	\$3,513,000
INTERNAL SERVICE FUNDS (6)	\$21,867,837
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GENERAL FUND	\$111,978,222
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TOTAL ALL FUNDS	\$213,090,640

AD VALOREM REVENUES

=

PROPERTY
VALUATION

X MILLAGE

FY 11 TAXABLE VALUE

July 1st

FY 2010 Taxable Value

\$11,033,051,194

Less: Market Loss

(1,798,729,459)

Add: New Construction

60,849,853

FY 2011 Taxable Value

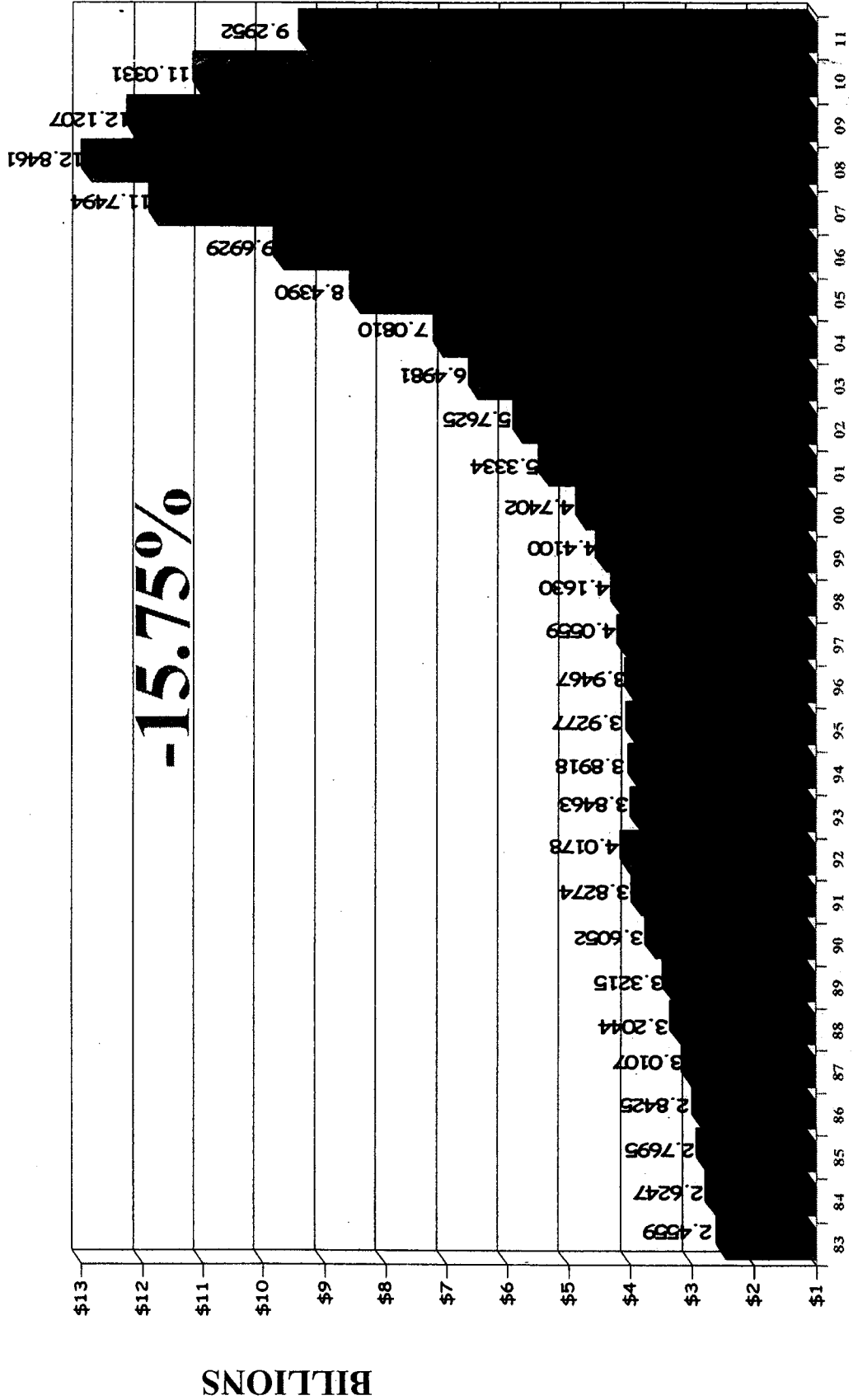
\$9,295,171,588

PROPERTY VALUATION

CITY OF POMPANO BEACH

1983-2011

-15.75%



SWW

EMS Millage Rate Calculation

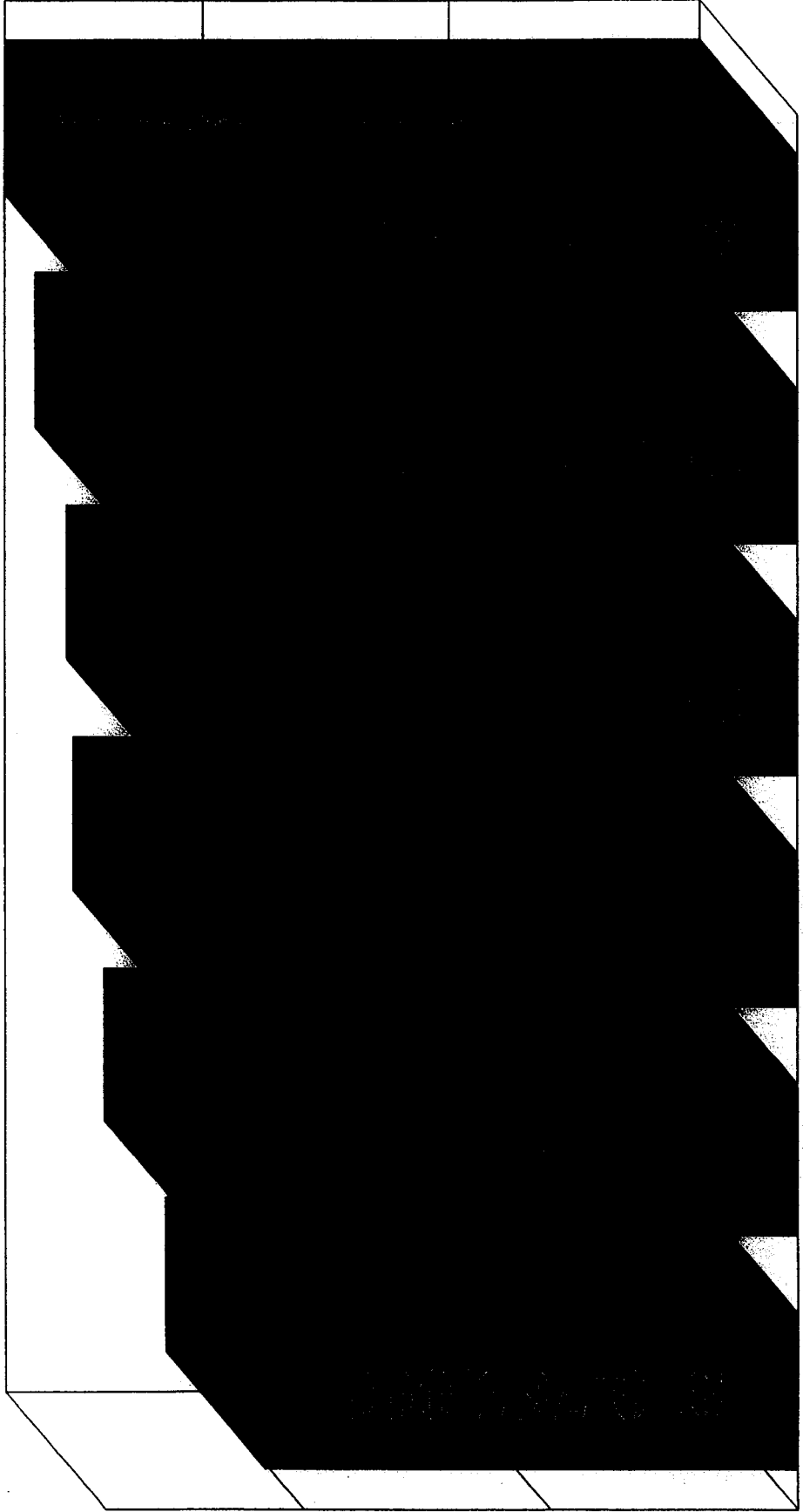
Rollback Rate	0.6315
Per Capita Income Adj.	<u>-1.89%</u>
Millage Rate	0.6196
Recommended Millage	0.5000
	(0.1196)

FY 2011 EMS Budget

	<u>FY 2010</u>	<u>FY 2011</u>	<u>Variance</u>
Total Ad Valorem Tax revenue	\$5,243,596	\$4,417,646	(825,950)
Delinquent Property Taxes	\$22,000	\$145,600	123,600
Total taxes =	\$5,265,596	\$4,563,246	(702,350)
Intergovernmental Revenues =	\$140,625	\$100,000	(40,625)
Charges for Services =	\$3,000,000	\$3,300,000	300,000
Miscellaneous Revenues =	\$50,000	\$50,000	---
Sub-Total	\$8,456,221	\$8,013,246	(442,975)

EMS

+\$728,890 +5.45%



06

07

08

09

10

11

FY 2011 EMS Budget

	<u>FY 2010</u>	<u>FY 2011</u>	<u>Variance</u>
Total Ad Valorem Tax revenue	\$5,243,596	\$4,417,646	(825,950)
Delinquent Property Taxes	\$22,000	\$145,600	123,600
Total taxes =	\$5,265,596	\$4,563,246	(702,350)
Intergovernmental Revenues =	\$140,625	\$100,000	(40,625)
Charges for Services =	\$3,000,000	\$3,300,000	300,000
Miscellaneous Revenues =	\$50,000	\$50,000	---
Sub-Total	\$8,456,221	\$8,013,246	(442,975)
Less: Expenditures =	\$13,362,976	\$14,091,866	728,890
Transfer from General Fund=	\$4,906,755	\$6,078,620	1,171,865

GENERAL FUND

FY 2011 General Operating Millage Rate Calculation

	General
	<u>Fund</u>
Rollback Rate	4.7167
Per Capita Income Adj.	<u>-1.89%</u>
Millage Rate	4.6276
Recommended Rate	4.4077
	(.2199)

OPERATING MILLAGE
REVENUE CALCULATION

$$4.4077 \quad \times \quad \$8,835,293$$
$$= \quad \underline{\underline{\$38,943,321}}$$

NON AD-VALOREM REVENUE

Delinquent Property Taxes	425,000
Sales and Use Taxes	1,000,000
Business Taxes	1,920,000
Franchise Taxes	8,563,257
Utility Service Taxes	12,930,120
Licenses & Permits	3,090,394
Fire Non-Adv Fees	10,950,912
Intergovernmental Revenues	9,780,257
Charges for Services	3,064,125
Fines & Forfeitures	1,340,000
Miscellaneous Revenues	4,117,121
Administrative Charges/Trib	10,708,653
Operating/Building Reserve	2,145,062
Millage Stabilization	<u>3,000,000</u>
Sub-total	73,034,901

Environmental Fund Budget

Ad-Valorem Revenue	200,000
Non-Ad-Valorem Revenue	100,000
Projected Expenses	300,000

GENERAL FUND
FY 2011 BUDGET

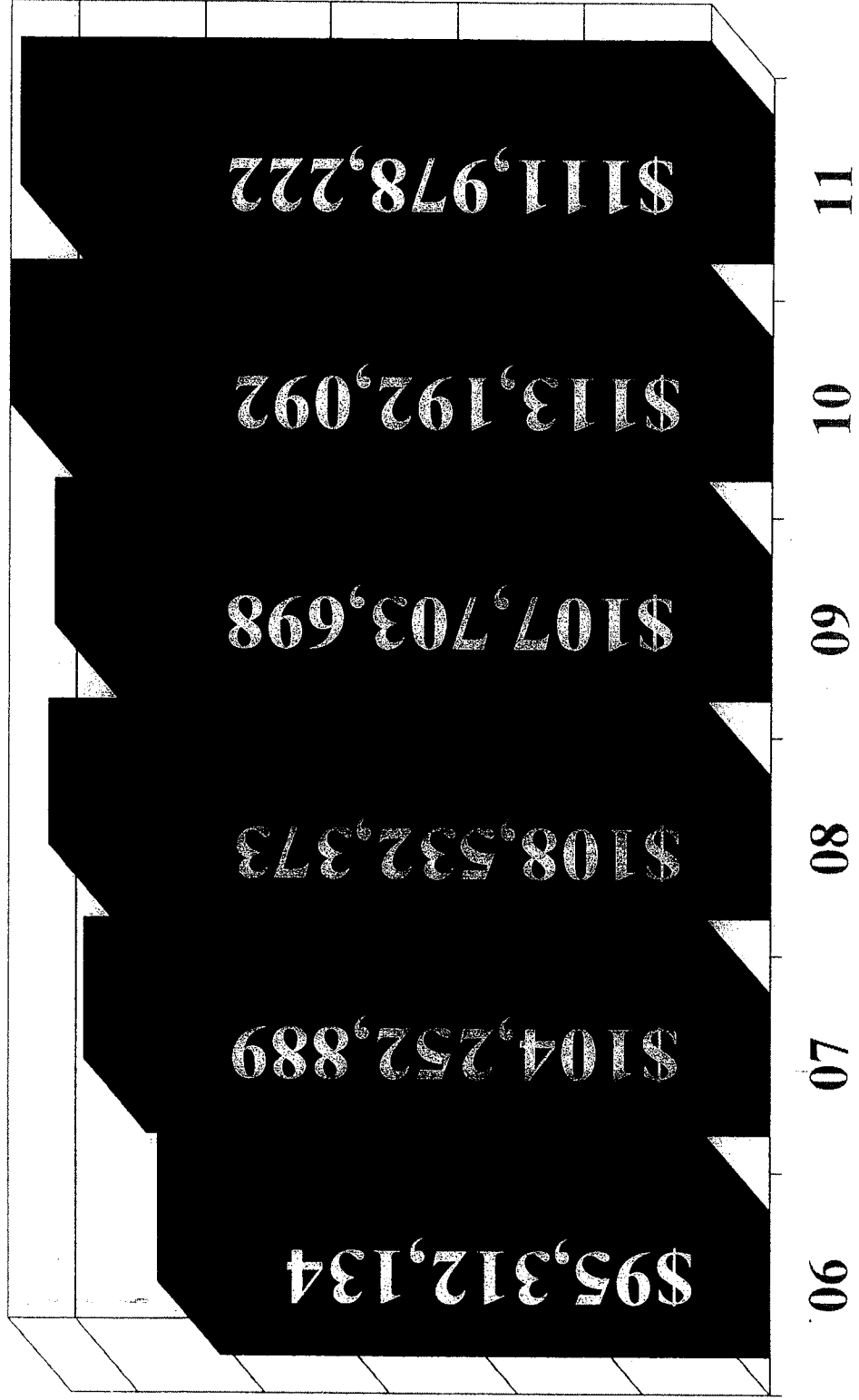
\$111,978,222



GENERAL GOVERNMENT	\$ 8,961,544
FINANCE	\$ 2,136,562
DEVELOPMENT SERVICES	\$ 7,703,566
POLICE SERVICES	\$35,914,700
FIRE DEPARTMENT	\$19,381,722
PUBLIC WORKS	\$14,735,203
PARKS & RECREATION	\$ 7,064,427
GENERAL ADMINISTRATION	\$12,754,673
COMMUNITY IMPROVEMENTS	\$ 3,595,825
TOTAL GENERAL FUND	\$111,978,222

TOTAL GENERAL FUND

-\$1,213,870 -1.07%



RECOMMENDED MILLAGE

DEBT SERVICE	.----
OPERATING	4.4077
EMS	.5000
TOTAL MILLAGE	4.9077

TOTAL MILLAGE

COMPARISON

	FY10	FY11	▲	▲	%
DEBT SERVICE	.1011	---	-.1011		-100.00%
EMS	.5000	.5000	.0000		0.00%
OPERATING	4.0652	4.4077	+.3425		+8.43%
TOTAL MILLAGE	4.6663	4.9077	+.2414		+5.17%

*The proposed millage rate represents an 8.31% decrease in the Rollback Rate.



Pompano Beach



2005

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