

TAX TIME AGAIN -- PART IV: SPECIAL ASSESSMENTS TRUTH AND FICTION FROM THE DAIS (Concluded)

(Opinion by John Thompson © 2005)

In the last issue we tried to entertain readers with examples of statements regularly delivered from the dais at commission meetings with considerable eloquence and self-assurance, but which bear little if any resemblance to the truth. Although we limited our search for examples to a single meeting -- the short budget meeting on September 14 to approve two special assessments -- one opinion column was not adequate to list all the amazing pronouncements, which are therefore concluded below.

One issue addressed at the meeting was that of Fire Administrator Frank Buchert, hired by Town Manager Baldwin for a pay-and-benefits package of about \$100 thousand "to help the Town coordinate with our Volunteer Fire Department (VFD) and with BSO." After waiting only eight short months for information we had requested under the Public Records Act, two weeks ago we finally got the Administrator's job description -- a very impressive document indeed. It **says** Buchert "directs and supervises ... fire-fighting, rescue, fire-prevention, training and fire-service activities of a Fire Rescue Department." It **says** he "develops policies" for the "use, operation and command of fire apparatus and personnel... plans for acquisition, installation operation of fire and rescue equipment, apparatus, personnel and special services," and "develops, presents and sup-port budget estimates and financial plans" for the acquisition of such equipment and personnel.

Those command and supervisory activities must come as a surprise to the VFD and to BSO Battalion Chief Don King, who actually **does** perform many of those command duties and who appears to enjoy the full confidence and respect of our Volunteers. But as far as we have been able to observe, Buchert's principal activity has been to cook up financial estimates to "prove" that the current consolidated BSO/VFD regime is more cost effective than all-volunteer fire-suppression service, and to draft memoranda denigrating the performance of the VFD and individual Volunteers, and presenting arguments why he considers the VFD incapable of taking on sole, town-wide fire-suppression duties. While his "job description" mentions the "ability to plan, organize, direct and inspect the work of subordinates in a manner conducive to full performance and high morale", Frank Buchert has so captured the hearts and minds of the VFD that in March they formally declared "no confidence" in him by an 18-1 vote.

Responding to a public comment at the September 14 budget hearing, Mayor Parker told us all, "Mr. Buchert is not part of the Town's Fire Budget; he's part of the Town's administrative budget.... The fire assessment does not pay Mr. Buchert's salary." **(Fact: on April 13, 2004, the Commission agreed to fund Buchert's position with \$42,000 from the general-fund contingency account. But in an April 23 memo, Baldwin informed Commissioners he had "quickly hired ... Buchert.... The additional cost to our total FIRE budget is approximately \$100,000 per year." Page 68 of the Proposed Annual Budget for FY 2005/06 lists, at the very top, \$91,700 in personnel expenses, which, while not clearly identified, can only be at least a portion of Mr. Buchert's remuneration. That amount is also clearly part -- 4.3% to be exact -- of the \$2,040,831 "Fire Department" budget the Commission has agreed to fund by special assessment. Despite more than 6 months of public records requests, however, we have still not been able to get from Town Hall a clear statement of the account -- or accounts -- from which Buchert's TOTAL pay package, including all benefits, is being funded.)**

"[Buchert] is basically a contract administrator," the Mayor explained, disregarding most of the \$100,000 job description, "hired to help manage the contract between the Town and BSO and the VFD." **(Based on testimony at the budget hearing, this "contract administrator" failed to pass on to the Town Manager OR the Town Commission a most critical element of the VFD's funding request for FY 2005-06: \$100,000 urgently needed this coming fiscal year to assist the VFD in transition to a full-service-area provider to the Town.)**

When Vice Mayor Kennedy asked what difference six dollars less per residence would make in the Town's fire budget, the Mayor hastily replied, "About \$100 thousand." After a short consultation with the Town Manager, he revised that to, "about \$65 thousand" (**Fact: GSG's 2004 Report stated that based on the Town's preliminary 2004-05 assessment rolls, there were 7151 "residences" in LBTS. At \$6.00 each, that would come to \$42,906. If, in fact, the true fiscal impact of a \$6 decrease will be \$65,000, the number of residences must have jumped by more than 50 percent during the past year.**)

Commissioner Wessels said he had read in the paper the fire assessment rate in Lauderdale Lakes was \$226.30, and in Weston \$223.93. (**Fact: The Lauderdale Lakes Clerk confirmed the \$226.30 figure, while a spokesman for Weston has told us their rate is set at \$220.76, the highest two rates we have come across anywhere in the County.**) By the way, one out of two isn't bad, and \$220.76 is close enough to \$223.93 for government work, and to qualify Commissioner Wessels as a paragon of accuracy by comparison with some other Commission members.

Commissioner Yanni said he thought \$260 was a good deal, because, in effect, "you're getting two fire departments for \$260" (**Facts: Or, breaking it down on the basis of unit costs, you might say we are getting two fire engines, a Chief, and at least a dozen dedicated firefighters at any given incident from the VFD for \$41.60 a year, one ALS Engine and two or three cross-trained EMS/firefighters [more than three-fourths of whose time is spent on EMS duties -- not fire suppression] from BSO for \$207.22 a year, and Frank Buchert for \$11.18 a year.**)

"It's never going to go back to \$90, Rose. Even if the Volunteers take over, it's still going to be \$200 or more," Yanni prophesized. (But when Rosa Michailiuk tried to question that preposterous prediction, she was immediately silenced by Mayor Parker.) Moreover, Yanni assured the audience "Every town in Broward County is over \$200 for fire assessment." (**Facts: Of a dozen Broward municipalities selected at random and contacted personally by phone, only one was over \$200. The AVERAGE of the twelve was \$130.82.**)

Commissioner Clark said briefly he could support \$260 since "we have to pay for it one way or the other." (**Fact: He's right. But one way -- ad valorem taxes -- is clearly legal; the other -- special assessment -- may not be a legal way to fund EMS personnel and equipment.**)

Finally, the Mayor claimed to be a firm believer in "truth in budgeting", and cautioned that generally it was "not wise to fund from *ad valorem* taxes something like fire protection, which ought to be assessed by a special assessment because," he said, "it is the fairest system of allocating costs that actually benefit properties. It is generally not wise to hide the cost of the services being provided by putting it in *ad valorem*, which is what a lot of communities do." "We are actually one of the lowest-cost providers of fire services," the mayor added, but "we happen to be honest, while other municipalities try to hide it in their *ad valorem*." Parker said he hoped they were not setting a precedent, and that next year they would "fairly assess" and not try to hide it in the *ad valorem*."

(Facts: There is no prohibition whatsoever against funding fire suppression from the ad valorem budget, which is what our Town had done up until 2001. There IS, however, a clear judicial prohibition against funding EMS personnel or equipment from a special assessment, which evidence clearly indicates LBTS IS now partially doing in the case of ALS Engine 36 and its EMS qualified crew, both of which must also be more expensive than non-EMS assets. LBTS is not "hiding the cost of fire services in the ad valorem budget," but rather HIDING THE COST OF EMS in what appears to be an illegal special assessment, justified by a deceptive GSG study.)

(Special assessments CAN INDEED be fairly apportioned among the properties receiving services, but the current LBTS flat-rate special assessment, under which Rosa Michailiuk pays just as much as Mayor Parker does, is NOT AT ALL fair or equitable, but rather is an extremely regressive tax. [Regressive taxes, unlike Robin Hood, rob from the POOR to give to the RICH!] Even an ad valorem tax would be less inequitable in many - but not all respects. But a special assessment based on the relative values of the buildings [not the land] enjoying fire protection -- figures which are already available in Property Assessor Lori Parrish's data base -- would be more equitable and more logical than either of those other two options.)