

TENTATIVE:
SUBJECT TO
REVISION



TOWN OF PALM BEACH

Town Manager's Office

SPECIAL TOWN COUNCIL BUDGET WORKSHOP MEETING

AGENDA

TOWN COUNCIL CHAMBERS

SEPTEMBER 22, 2022

5:01 PM

I. CALL TO ORDER AND ROLL CALL

Danielle H. Moore, Mayor
Margaret A. Zeidman, President
Bobbie Lindsay, President Pro Tem
Julie Araskog
Ted Cooney
Lew Crampton

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA

IV. COMMUNICATIONS FROM CITIZENS - 3 MINUTE LIMIT

V. PUBLIC HEARING ON FINAL MILLAGE RATE AND FY23 BUDGET

A. Proof of Publication

B. Announcement of Proposed Operating Millage Rate

C. Reasons for Proposed Operating Millage Rate Increase From the Rolled-Back Millage Rate

D. Comments and Questions from Public

VI. RESOLUTIONS

- A. RESOLUTION NO. 124-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Adopting the Final Millage Rate and Levying Ad Valorem Taxes for the Fiscal Year Beginning October 1, 2022, and Ending September 30, 2023; Setting Forth Certain Information Regarding the Rolled-Back Millage Rate; Directing the Town Manager or the Finance Director to Adjust the Adopted Millage Rate in the Event of Changes in the Assessment Roll and Taxable Value; Providing an Effective Date.
- B. RESOLUTION NO. 125-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Adopting a Final Budget and Appropriating Funds for the Fiscal Year Beginning October 1, 2022, and Ending September 30, 2023; Providing for an Effective Date.

VII. ANY OTHER MATTERS

VIII. ADJOURNMENT

PLEASE TAKE NOTE:

Note 1: Please submit written comments/materials to council@townofpalmbeach.com or in person to the Town Clerk's Office, located at Town Hall, 360 South County Road. No written materials received after 3:30 p.m. on the Wednesday immediately prior to a monthly Town Council meeting will be included in the back-up binders distributed to the Mayor and Town Council in preparation for that meeting. Written materials received after 3:30 p.m. on Wednesday will be separately distributed to the Mayor and Town Council; however, depending upon the length of the materials, the time of submittal, and other circumstances, the Mayor and Town Council may not be able to read and consider such late submittals prior to acting upon the policy matter(s) which they address.

Note 2: The progress of this meeting may be monitored by visiting the Town's website (townofpalmbeach.com) and clicking on "Meeting Audio" in the left column. If you have questions regarding that feature, please contact the Office of Information Technology (561) 227-6315. The audio recording of the meeting will appear within 24 hours after the conclusion of the meeting.

Note 3: If a person decides to appeal any decision made by this Council with respect to any matter considered at this meeting or hearing, he/she will need a record of the proceedings. For such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Note 4: Disabled persons who need an accommodation in order to participate in the Town Council Meeting are requested to contact the Town Manager's Office at 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) working days

before this meeting.

Note 5: Items listed on the Consent Agenda will be approved by one motion of the Town Council, unless the Mayor or an individual Council Member requests that any item(s) be moved to the Regular Agenda and individually considered.

Note 6: All back-up material for the items listed on the agenda are posted to the Town's website and emailed to all Stay Informed subscribers on the Friday before the Town Council meeting. To access the back-up materials and/or subscribe to the Stay Informed list, please visit the Town's website (townofpalmbeach.com).

PROCEDURES FOR PUBLIC PARTICIPATION

Citizens desiring to address the Town Council should proceed toward the public microphones when the applicable agenda item is being considered to enable the Town Council President to acknowledge you.

PUBLIC HEARINGS: Any citizen is entitled to be heard on an official agenda item under the section entitled "Public Hearings," subject to the three minute limitation.

COMMUNICATIONS FROM CITIZENS: Any citizen is entitled to be heard concerning any matter under the section entitled "Communications from Citizens," subject to the three minute limitation. The public also has the opportunity to speak to any item listed on the agenda, including the consent agenda, at the time the agenda item comes up for discussion.

OTHER AGENDA ITEMS: Any citizen is entitled to be heard on any official agenda item when the Town Council calls for public comments, subject to the three minute limitation.

Town Council Meetings are public business meetings and, as such, the Town Council retains the right to limit discussion on any issue.

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 22, 2022

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 124-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Adopting the Final Millage Rate and Levying Ad Valorem Taxes for the Fiscal Year Beginning October 1, 2022, and Ending September 30, 2023; Setting Forth Certain Information Regarding the Rolled-Back Millage Rate; Directing the Town Manager or the Finance Director to Adjust the Adopted Millage Rate in the Event of Changes in the Assessment Roll and Taxable Value; Providing an Effective Date.

Presenter

ATTACHMENTS:

- **Memorandum Dated September 16, 2022, from Jane Le Clainche, Director of Finance**
- **Resolution No. 124-2022**

TOWN OF PALM BEACH

Information for Second Public Hearing on: September 22, 2022

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Finance Director

Date: September 16, 2022

Subject: Fiscal Year 2023 Budgets and Millage Rate
Second Public Hearing on September 22, 2022, at 5:01PM
Resolution No. 124-2022
Resolution No. 125-2022

STAFF RECOMMENDATION

Staff is recommending that the Town Council adopt attached Resolution No. 124-2022 and Resolution No. 125-2022 to adopt the final millage rate and budgets for FY23.

GENERAL INFORMATION

Attached for your review and consideration are Resolution No. 124-2022 and Resolution No. 125-2022 which will adopt the final millage rate and budgets for FY23.

At the September 14th public hearing Town Council adopted the tentative FY23 millage rate and budget. The FY23 millage rate approved at the September 14th public hearing of 2.6932 is 7.02% less than the FY22 millage rate of 2.8966 and 8.4% more than the “rolled back rate” of 2.4843. We are recommending adoption of Resolution No. 124-2022 and Resolution No. 125-2022 which will constitute the Town’s final action on these matters for FY23.

ATTACHMENTS

- Agenda
- Resolution No. 124-2022
- Resolution No. 125-2022

cc: Carolyn Stone, Assistant Town Manager
Department Directors

RESOLUTION NO. 124-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA ADOPTING THE FINAL MILLAGE RATE AND LEVYING AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; SETTING FORTH CERTAIN INFORMATION REGARDING THE ROLLED-BACK MILLAGE RATE; DIRECTING THE TOWN MANAGER OR THE FINANCE DIRECTOR TO ADJUST THE ADOPTED MILLAGE RATE IN THE EVENT OF CHANGES IN THE ASSESSMENT ROLL AND TAXABLE VALUE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Palm Beach held a public hearing on September 14, 2022, on the proposed millage rate and tentative budgets for the 2022-2023 fiscal year, and has approved the proposed millage rate and tentative budgets; and

WHEREAS, the Town Council of the Town of Palm Beach proposes by Resolution No. 125-2022 to adopt a final budget and make appropriations for various funds for the Town of Palm Beach for the fiscal year beginning October 1, 2022, and ending September 30, 2023; and

WHEREAS, the budgets as proposed will require that the sum of \$65,419,700 be raised and collected by an ad valorem tax levy.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY FLORIDA, AS FOLLOWS:

Section 1. The sum of \$65,419,700 shall be raised and collected for the Town of Palm Beach by ad valorem taxes for the fiscal year beginning October 1, 2022, and ending September 30, 2023 as follows:

- 1) There is hereby levied on all non-exempt taxable property within the Town of Palm Beach an ad valorem tax of 2.6932 mills for operational purposes.

- 2) Such millage shall be levied upon the dollar amount of the assessed valuation of all non-exempt taxable property in the Town of Palm Beach as determined by the Palm Beach County Property Appraiser and as shown by the 2022 assessment roll for the Town, allowing homestead and other lawful exemptions. All such taxes so specified and levied are ordered extended upon the assessment roll to show the tax attributable to all taxable property, and shall be collected by the Palm Beach County Tax Collector as provided by law.

Section 2. The ad valorem taxes hereby levied are for the purpose of raising funds, revenues, and monies to be used, set aside, and expended for the functions and purposes of the municipal government of the Town of Palm Beach pursuant to the provisions of the Town Charter and the laws of the State of Florida.

Section 3. The following information is set forth as required by Section 200.065(2)(d),
Florida Statutes:

- 1) The operating millage rate of 2.6932 levied herein is 8.41% more than the rolled back rate of 2.4843 mills.

Section 4. Pursuant to Section 200.065(5), Florida Statutes, the Town Manager, or in his absence the Finance Director, is hereby authorized and required to adjust the adopted millage rate set forth herein if the taxable value within the jurisdiction of the Town of Palm Beach as certified by the Palm Beach County Property Appraiser is at variance from the taxable value shown on the assessment roll to be extended. The adjustment shall be such that the taxes computed by applying the adopted rate against the certified taxable value are equal to the taxes computed by applying the adjusted adopted rate to the taxable value on the roll to be extended. However, no adjustment shall be made to the levies required by law to be a specific millage amount. The Town Manager or the Finance Director shall certify to the Property Appraiser the aggregate change in the assessment roll and taxable value, if any, from that certified.

Section 5. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 22nd day of September 2022.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie Lindsay, Town Council President Pro Ter

Julie Araskog, Town Council Member

ATTEST:

Edward A. Cooney, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Lewis S.W. Crampton, Town Council Member

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 22, 2022

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 125-2022 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Adopting a Final Budget and Appropriating Funds for the Fiscal Year Beginning October 1, 2022, and Ending September 30, 2023; Providing for an Effective Date.

Presenter

ATTACHMENTS:

- **Resolution No. 125-2022**

RESOLUTION NO. 125-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ADOPTING A FINAL BUDGET AND APPROPRIATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a public hearing was held on September 14, 2022, on the Town of Palm Beach's proposed millage rate and its tentative budget for the 2022-2023 Fiscal Year; and

WHEREAS, the Town Council of the Town of Palm Beach adopted a tentative budget and the proposed millage rate necessary to fund the tentative budget; and

WHEREAS, a further public hearing was held to adopt a final millage rate and finalize the budget.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. The budget for the Town of Palm Beach as attached, marked Exhibit A, incorporated herein and by this reference made an integral part hereof, is hereby adopted as the final budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023, pursuant to Town Charter and Town Code of Ordinances.

Section 2. Funds are hereby appropriated in accordance with the provisions of the Town Charter, Article VII, Financial Matters, Section 7.01.

Section 3. The Town Manager is hereby authorized to approve requested intrafund transfers throughout the fiscal year as may be needed to ensure the continuity of municipal operations.

Section 4. All funds appropriated for the 2021-2022 Fiscal Year which are encumbered, but unexpended as of the last day of the fiscal year shall be deemed reappropriated for the same purposes for the 2022-2023 Fiscal Year.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 22nd day of September 2022.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie Lindsay, Town Council President Pro Ter

Julie Araskog, Town Council Member

ATTEST:

Edward A. Cooney, Town Council Member

Pat Gayle-Gordon, Acting Town Clerk

Lewis S.W. Crampton, Town Council Member

EXHIBIT A

BUDGET SUMMARY

TOWN OF PALM BEACH - FISCAL YEAR 2022-2023

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF PALM BEACH ARE 6.0% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund 2.6932

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTER-PRIZE FUND	INTERNAL SERVICE FUND	TRUST FUND	TOTAL ALL FUNDS	
ESTIMATED REVENUES									
Taxes:	Millage per \$1,000								
Ad Val Taxes - Operating	2.6932	\$65,419,700	\$0	\$0	\$0	\$0	\$0	\$65,419,700	
Sales and Use Taxes		7,532,100	0	0	0	0	0	7,532,100	
Licenses and Permits		4,194,400	0	0	9,906,285	0	0	14,100,685	
Intergovernmental Revenue		1,181,000	8,500,000	0	3,707,763	0	0	13,388,763	
Charges for Services		7,895,900	0	0	15,909,700	9,726,887	0	33,532,487	
Fines and Forfeitures		943,200	0	0	40,000	0	0	983,200	
Contributions		0	0	0	5,000	0	14,638,460	14,643,460	
Special Assessments		0	3,850,000	723,013	371,939	0	0	4,944,952	
Interest		213,217	100,000	500	847,100	50,000	300,000	19,575,000	
Miscellaneous		218,000	224,900	0	0	36,500	75,000	5,000	
TOTAL SOURCES		\$87,597,517	\$12,674,900	\$723,513	\$4,931,802	\$25,942,485	\$10,101,887	\$34,218,460	\$176,190,564
Transfers In		6,164,921	3,291,116	6,377,227	15,323,801	0	0	5,420,000	36,577,065
Fund Balances/Reserves/Net Assets		3,429,500	18,035,105	184,999	47,325,237	1,188,943	5,882,785	0	76,046,569
TOTAL REVENUES, TRANSFERS & BALANCES		\$97,191,938	\$34,001,121	\$7,285,739	\$67,580,840	\$27,131,428	\$15,984,672	\$39,638,460	\$288,814,198
EXPENDITURES									
General Government		\$13,897,685	\$0	\$7,500	\$0	\$1,787,152	\$14,061,853	\$26,419,567	\$56,173,757
Public Safety		35,413,778	0	0	0	2,238,570	666,119	90,000	38,408,467
Physical Environment		15,855,310	34,001,121	0	66,194,266	0	1,256,700	0	117,307,397
Transportation		1,396,981	0	0	0	0	0	0	1,396,981
Culture and Recreation		4,700,650	0	0	0	8,419,027	0	0	13,119,677
Economic Development		0	0	0	377,439	0	0	0	377,439
Principal Retirement		0	0	3,655,000	0	1,340,000	0	0	4,995,000
Interest and Fees		0	0	3,623,239	0	652,950	0	0	4,276,189
TOTAL EXPENDITURES		\$71,264,404	\$34,001,121	\$7,285,739	\$66,571,705	\$14,437,699	\$15,984,672	\$26,509,567	\$236,054,907
Transfers Out		25,927,534	0	0	1,009,135	9,640,396	0	0	36,577,065
Fund Balances/Reserves/Net Assets		0	0	0	0	3,053,333	0	13,128,893	16,182,226
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES		\$97,191,938	\$34,001,121	\$7,285,739	\$67,580,840	\$27,131,428	\$15,984,672	\$39,638,460	\$288,814,198

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