



TOWN OF PALM BEACH

Minutes of the Special Town Council Budget Meeting
Held on September 12, 2023

Public Hearing on Proposed Millage Rate, Tentative FY24 Budget,
and Non-Ad Valorem Assessments

I. CALL TO ORDER AND ROLL CALL

The Special Town Council Meeting was called to order on September 12, 2023, at 5:04 p.m. On roll call, all elected officials were found to be present, except for Mayor Moore. Council Member Araskog participated remotely via Microsoft Teams.

II. PLEDGE OF ALLEGIANCE

Council President Zeidman led the Pledge of Allegiance.

III. APPROVAL OF AGENDA

Motion made by Council Member Cooney and seconded by Council Member Crampton to approve the agenda as presented. On roll call, the motion carried unanimously, 5-0.

IV. COMMUNICATIONS FROM CITIZENS - 3 MINUTE LIMIT

No one indicated a desire to speak.

V. PUBLIC HEARING ON PROPOSED MILLAGE RATE, TENTATIVE
FY24 BUDGETS AND NON-AD VALOREM ASSESSMENTS

A. Notice of Proposed Property Taxes

Council President Zeidman announced that pursuant to the Notice of Proposed Property Taxes, which had been mailed by the County Property Appraiser to each property owner, the Public Hearing had been announced to commence at 5:01 P.M. Further, she indicated that discussion would include the Fiscal Year 2024 proposed millage rate and tentative General Fund, Debt Service Fund, and other funds budgets, including the approval of Resolution No. 112-2023 and Resolution No. 120-2023. Council President Zeidman then announced a public hearing would also be conducted to discuss non-ad valorem assessments for commercial solid waste collection, town beautification, and underground utility projects, including the approval of the associated resolutions.

B. Proposed Operating Millage Rate

Council President Zeidman stated that the FY2024 General Fund proposed operating millage rate of 2.6110 mills represented a 10% increase over the rolled-back millage rate of 2.3736 mills.

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

Council President Zeidman indicated that, as required by State Law, she would request the Town Manager to identify the reasons why the ad valorem taxes were being increased from the rolled-back rate.

Town Manager Blouin explained that the FY24 General Fund budget increased by \$7,620,993 or 7.87% from the FY23 budget. The increase was partially the result of the increase in the transfer to the Capital Improvement Fund for the reconstruction of the North Fire-Rescue Station and other capital projects in the amount of \$937,000. In addition, commodity and other contractual services increased by over \$1.9 million due to inflationary causes. Salaries and benefit costs increased due to the addition of 6.33 full-time equivalent employees, as well as merit, and COLA increases for employees. Property tax revenue increased by \$6,710,810 partly to cover the increase in the Capital Improvement Fund transfer and the balance to cover salary, benefit, contractual, and commodity cost increases.

D. Comments and Questions from the Public

Council President Zeidman called for public comment.

Jim Zisson, 3400 S. Ocean Blvd., asked about the increase of property tax revenue for the Town, to which Town Manager Blouin and Deputy Town Manager Miracle answered. Mr. Zisson asked about any future decrease in property tax revenue and wondered if, in that case, taxes would decrease. Mr. Blouin responded and spoke about the Town's long-term financial plan.

Council President Zeidman spoke about the Town's essential services that must be maintained. She spoke of a time in the past when the Town's revenue decreased, and the essential services had to be reduced. She further discussed how the Town's budget would change if revenue in the Town was decreased.

Council Member Crampton indicated that for the time he had been on the Town Council, taxes had been reduced, the budget had increased, and essential services had been expanded.

Mr. Blouin further discussed how changes would be made if there was a depreciation in real estate values.

E. Discussion and Adoption (with changes, if any) of the Proposed Operating Millage Rate for FY24

1. RESOLUTION NO. 112-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Adopting the Proposed Millage Rate Necessary to Fund the Tentative General (Operating) Fund Budget for the 2023-2024 Fiscal Year.

Bob Miracle, Deputy Town Manager - Finance and Administration

Town Manager Blouin read Resolution No. 112-2023 by title into the record.

Council President Zeidman stated the Resolution would set the proposed millage rate of 2.6110 mills for the General (Operating) Fund.

Motion made by Council Member Cooney and seconded by Council President Pro Tem Lindsay to approve Resolution No. 112-2023. On roll call, the motion carried unanimously, 5-0.

F. Non-Ad Valorem Assessments

Mr. H. Paul Brazil, Director of Public Works, provided the following current and proposed rates for Commercial Solid Waste collection:

	<u>FY23</u>	<u>FY24</u>
Apartments	\$13.10/Unit/Month	\$13.20/Unit/Month
Low Volume (5 day)	\$0.029/SF/Year	\$0.029/SF/Year
Medium Volume (5 day)	\$0.191/SF/Year	\$0.193/SF/Year
High Volume (5 day)	\$0.837/SF/Year	\$0.844/SF/Year
Low Volume (7 day)	\$0.035/SF/Year	\$0.036/SF/Year
Medium Volume (7 day)	\$0.238/SF/Year	\$0.246/SF/Year
High Volume (7 day)	\$1.041/SF/Year	\$1.075/SF/Year

Director Brazil stated that the Town staff recommends the approval of Resolution No. 113-2023, which is the annual assessment rate resolution for the proposed non-ad valorem service assessments for commercial solid waste collection.

Council President Zeidman called for public comment.

Jim Zisson, 3400 S. Ocean Blvd., asked Director Brazil how much of his budget was related to beachscape management. Director Brazil responded and stated he could answer any questions one-on-one.

1. RESOLUTION NO. 113-2023 A Resolution of Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Collection and Disposal of Commercial Solid Waste; Establishing the Solid Waste Cost and Rate of Assessment; Imposing Solid Waste Service Assessments Against Certain Assessed Property Located within the Town of Palm Beach; Approving the Updated Solid Waste Assessment Roll; Confirming the Preliminary Rate Resolution; Providing Severability and Providing an Effective Date.
H. Paul Brazil, P.E., Director of Public Works

Town Manager Blouin read Resolution No. 113-2023 by title into the record.

Motion made by Council President Pro Tem Lindsay and seconded by Council Member Cooney to approve Resolution No. 113-2023. On roll call, the motion carried unanimously, 5-0.

2. RESOLUTION NO. 114-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Worth Avenue Improvement Project; Confirming the Preliminary Rate Resolution; Approving the Final Assessment Rolls; Providing for the Continued Collection of the Improvement Assessments to Fund the Worth Avenue Improvement Project and Imposition of the Maintenance Assessments to Fund the Related Maintenance Services; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing Severability and an Effective Date.
Bob Miracle, Deputy Town Manager - Finance and Administration

Director Miracle stated that the Town staff recommends the approval of Resolution No. 114-2023, which is the annual rate resolution for the proposed improvement debt service and maintenance assessments for the Worth Avenue Commercial District Assessment Area, with total gross assessments at \$1,205,065.

Town Manager Blouin read Resolution No. 114-2023 by title into the record.

Motion made by Council Member Cooney and seconded by Council President Pro Tem Lindsay to approve Resolution No. 114-2023. On roll call, the motion carried unanimously, 5-0.

3. RESOLUTION NO. 115-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Underground Utility Improvements Within the Via Fontana Assessment Area; Approving the Updated Assessment Roll; Providing for the Continued Collection of the Assessments to Fund the Underground Utility Improvements Within the Via Fontana Assessment Area; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing Severability and an Effective Date.

Bob Miracle, Deputy Town Manager - Finance and Administration

Director Miracle stated that the Town staff recommends the approval of Resolution No. 115-2023, which is the annual rate resolution for the proposed assessments for the Via Fontana Underground Assessments, with the total gross assessments at \$14,031.60.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Town Manager Blouin read Resolution No. 115-2023 by title into the record.

Motion made by Council Member Crampton and seconded by Council President Pro Tem Lindsay to approve Resolution No. 115-2023. On roll call, the motion carried unanimously, 5-0.

4. RESOLUTION NO. 116-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Peruvian Avenue Improvement Project; Confirming the Preliminary Rate Resolution; Approving the Final Assessment Rolls; Providing for the Continued Collection of the Improvement Assessments to Fund the Peruvian Avenue Improvement Project and Imposition of the Maintenance Assessments to Fund the Related Maintenance Services; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing Severability and an Effective Date.

Bob Miracle, Deputy Town Manager - Finance and Administration

Director Miracle stated that the Town staff recommends the approval of Resolution No. 116-2023, which is the final assessment resolution for the proposed improvement debt service, as well as maintenance assessments for the Peruvian Avenue 400 Block Streetscape project assessment area, with the total gross assessments at \$117,210.99.

Council President Zeidman called for public comment. No one indicated a

desire to speak.

Town Manager Blouin read Resolution No. 116-2023 by title into the record.

Motion made by Council Member Cooney and seconded by Council President Pro Tem Lindsay to approve Resolution No. 116-2023. On roll call, the motion carried unanimously, 5-0.

5. RESOLUTION NO. 117-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Underground Utility Improvements Within the Townwide Underground Utility Assessment Area; Approving the Updated Assessment Roll; Providing for the Continued Collection of the Assessments to Fund the Underground Utility Improvements Within the Townwide Underground Utility Assessment Area; Providing for the Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing Severability and an Effective Date.

Bob Miracle, Deputy Town Manager - Finance and Administration

Director Miracle stated that the Town staff recommends the approval of Resolution No. 117-2023, which is the annual rate resolution for the proposed assessments for the Townwide Underground Utility Assessment Area, with the total gross assessments at \$3,688,181.98.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Town Manager Blouin read Resolution No. 117-2023 by title into the record.

Motion made by Council President Pro Tem Lindsay and seconded by Council Member Crampton to approve Resolution No. 117-2023. On roll call, the motion carried unanimously, 5-0.

6. RESOLUTION NO. 118-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Underground Utility Improvements Within the Nightingale - La Puerta Assessment Area; Approving the Updated Assessment Roll; Providing for the Continued Collection of the Assessments to Fund the Underground Utility Improvements Within the Nightingale - La Puerta Assessment Area; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing Severability and an Effective Date.

Bob Miracle, Deputy Town Manager - Finance and Administration

Director Miracle stated that the Town staff recommends the approval of Resolution No. 118-2023, which is the annual rate resolution for the proposed assessments for the Nightingale - La Puerta Underground Assessment Area, with the total gross assessments at \$41,058.51.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Town Manager Blouin read Resolution No. 118-2023 by title into the record.

Motion made by Council Member Crampton and seconded by Council Member Cooney to approve Resolution No. 118-2023. On roll call, the motion carried unanimously, 5-0.

7. RESOLUTION NO. 119-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Underground Utility Improvements Within the Lake Towers Assessment Area; Approving the Updated Assessment Roll; Providing for the Continued Collection of the Assessments to Fund the Underground Utility Improvements Within the Lake Towers Assessment Area; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing Severability and an Effective Date.

Bob Miracle, Deputy Town Manager - Finance and Administration

Director Miracle stated that the Town staff recommends the approval of Resolution No. 119-2023, which is the annual rate resolution for the proposed assessments for the Lake Towers Assessment Area, with the total gross assessments at \$11,656.93.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Town Manager Blouin read Resolution No. 119-2023 by title into the record.

Motion made by Council Member Cooney and seconded by Council Member Crampton to approve Resolution No. 119-2023. On roll call, the motion carried unanimously, 5-0.

- G. Discussion and Adoption (with changes, if any) of a Tentative Operating Budget, Debt Service Budget and Budgets for Other Funds for FY24

1. RESOLUTION NO. 120-2023 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Adopting the Tentative General (Operating) Fund, Debt Service

Fund, and Budgets for Other Funds for the 2023-2024 Fiscal Year.
Bob Miracle, Deputy Town Manager - Finance and Administration

Town Manager Blouin read Resolution No. 120-2023 by title into the record.

Council President Zeidman called for public comment. No one indicated a desire to speak.

Motion made by Council President Pro Tem Lindsay and seconded by Council Member Crampton to approve Resolution No. 120-2023. On roll call, the motion carried unanimously, 5-0.

- H. Second and Final Public Hearing to Adopt the Final Millage Rate and Budgets will be on Thursday, September 21, 2023, at 5:01 p.m., in the Town Council Chambers

Council President Zeidman announced that the final public hearing to adopt the final millage rate and budgets will be on Thursday, September 21, 2023, at 5:01 p.m. in the Town Council Chambers.

VI. ANY OTHER MATTERS

Council Member Cooney thanked Town Manager Blouin and the staff for their work on the budgets.

VII. ADJOURNMENT

Motion made by Council Member Cooney and seconded by Council Member Crampton to adjourn the meeting at 5:39 p.m. On roll call, the motion carried unanimously, 5-0.

APPROVED:

Margaret A. Zeidman, Town Council President

ATTEST:

Kelly Churney, Acting Town Clerk
Date: _____