



TOWN OF PALM BEACH

Town Manager's Office

SPECIAL TOWN COUNCIL BUDGET WORKSHOP MEETING

AGENDA

TOWN COUNCIL CHAMBERS

SEPTEMBER 19, 2024

5:01 PM

I. CALL TO ORDER AND ROLL CALL

Danielle H. Moore, Mayor
Bobbie D. Lindsay, President
Lew Crampton, President Pro Tem
Julie Araskog
Ted Cooney
Bridget Moran

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA

IV. COMMUNICATIONS FROM CITIZENS - 3 MINUTE LIMIT

V. PUBLIC HEARING ON FINAL MILLAGE RATE AND FY25 BUDGET

A. Proof of Publication

B. Announcement of Proposed Operating Millage Rate

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

D. Comments and Questions from Public

VI. RESOLUTIONS

- A. RESOLUTION NO. 127-2024: 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, 2024, And Ending September 30, 2025; Setting Forth Certain Information Regarding The Rolled-Back Millage Rate; Directing The Town Manager Or The Deputy Town Manager, Finance And Administration To Adjust The Adopted Millage Rate In The Event Of Changes In The Assessment Roll And Taxable Value; Providing An Effective Date.

Bob Miracle, Deputy Town Manager - Finance & Administration

- B. RESOLUTION NO. 128-2024: 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, 2024, And Ending September 30, 2025; Providing For An Effective Date.

Bob Miracle, Deputy Town Manager - Finance & Administration

VII. ANY OTHER MATTERS

VIII. ADJOURNMENT

Procedures for Public Participation:

Note 1: **Live Stream audio:** To watch/listen live, visit the 'Public Meetings' webpage on the Town's website at www.townofpalmbeach.com. and select the "View Event" or "Click Here to Listen" button.

Note 2: **Procedures for Public Participation:** Any citizen is entitled to be heard concerning any matter under the sections entitled 'Communications from Citizens', 'Public Hearings', and 'Other Agenda Items', subject to the three-minute limitation. The public also can speak to any item listed on the agenda, including the consent agenda, at the time the agenda item comes up for discussion. 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. In-person or virtual Public Comment is limited to three minutes and must be preceded by your name and address for the record. As a public business meeting, the Town Council President retains the right to limit discussion on any issue.

Alternative public comment is also welcome for Town Council Meetings via four methods:

1. To make a public comment virtually (for Town Council Meetings Only), email a request to publiccomment@townofpalmbeach.com and identify the

desired agenda item(s) to be addressed

2. Written public comment submittals should be sent to publiccomment@townofpalmbeach.com.
3. Direct written entry into the public meeting record through the eComment portal on the Public Meetings webpage.
4. Mail or in-person submittal of written document to the Town Clerk's Office at Town Hall no later than the Friday prior to the meeting.

Note 3: **Appeals:** If a person decides to appeal any decision made with respect to any matter considered at this meeting, they will need to ensure that a verbatim record of the proceedings is made for such purposes, which shall include the testimony and evidence upon which the appeal is to be based.

Note 4: Disabled persons needing accommodations to participate in this meeting are requested to call the Clerk's Office at (561) 838-5416 at least one day prior to the meeting.

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 19, 2024

Section of Agenda

Resolutions

Agenda Title

RESOLUTION NO. 127-2024: 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, 2024, And Ending September 30, 2025; Setting Forth Certain Information Regarding The Rolled-Back Millage Rate; Directing The Town Manager Or The Deputy Town Manager, Finance And Administration To Adjust The Adopted Millage Rate In The Event Of Changes In The Assessment Roll And Taxable Value; Providing An Effective Date.

Presenter

Bob Miracle, Deputy Town Manager - Finance & Administration

ATTACHMENTS:

- ▢ **Memorandum Dated September 12, 2024 by Bob Miracle, Deputy Town Manager, Finance and Administration**
- ▢ **Resolution No. 124-2024**

TOWN OF PALM BEACH

Information for Second Public Hearing on: September 19, 2024

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Bob Miracle, Deputy Town Manager, Finance & Administration

Date: September 12, 2024

Subject: Fiscal Year 2025 Budgets and Millage Rate
Second Public Hearing on September 19, 2024, at 5:01PM
Resolution No. 127-2024
Resolution No. 128-2024

STAFF RECOMMENDATION

Staff is recommending that the Town Council adopt attached Resolution No. 127-2024 and Resolution No. 128-2024 to adopt the final millage rate and budgets for FY25.

GENERAL INFORMATION

Attached for your review and consideration are Resolution No. 127-2024 and Resolution No. 128-2024 which will adopt the final millage rate and budgets for FY25.

At the September 11th public hearing Town Council adopted the tentative FY25 millage rate and budgets. The FY25 millage rate approved at the September 11th public hearing of 2.6110 is the same as the FY24 millage rate and 10.6% more than the “rolled back rate” of 2.3608 mills. We are recommending adoption of Resolution No. 127-2024 and Resolution No. 128-2024 which will constitute the Town’s final action on these matters for FY25.

ATTACHMENTS

- Agenda
- Resolution No. 127-2024
- Resolution No. 128-2024

cc: Carolyn Stone, Deputy Town Manager
Department Directors

RESOLUTION NO. 127-2024

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, 2024, AND ENDING SEPTEMBER 30, 2025; SETTING FORTH CERTAIN INFORMATION REGARDING THE ROLLED-BACK MILLAGE RATE; DIRECTING THE TOWN MANAGER OR THE DEPUTY TOWN MANAGER, FINANCE AND ADMINISTRATION 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 11, 2024, on the proposed millage rate and tentative budgets for the 2024-2025 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. 128-2024 to adopt a final budget and make appropriations for various funds for the Town of Palm Beach for the fiscal year beginning October 1, 2024, and ending September 30, 2025; and

WHEREAS, the budgets as proposed will require that the sum of \$79,745,500 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 \$79,745,500 shall be raised and collected for the Town of Palm Beach by ad valorem taxes for the fiscal year beginning October 1, 2024, and ending September 30, 2025 as follows:

- 1) There is hereby levied on all non-exempt taxable property within the Town of Palm Beach an ad valorem tax of 2.6110 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 2024 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 2.6110 levied herein is 10.6% more than the rolled back rate of 2.3608 mills.

Section 4. Pursuant to Section 200.065(5), Florida Statutes, the Town Manager, or in his absence the Deputy Town Manager, Finance and Administration, 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 Deputy Town Manager, Finance and Administration 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 special, adjourned session of the Town Council of the Town of Palm Beach assembled this 19th day of September 2024.

Danielle H. Moore, Mayor

Bobbie D. Lindsay, Town Council President

Lewis S.W. Crampton, Council President Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Bridget Moran, Town Council Member

TOWN OF PALM BEACH

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RESOLUTION NO. 128-2024: 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, 2024, And Ending September 30, 2025; Providing For An Effective Date.

Presenter

Bob Miracle, Deputy Town Manager - Finance & Administration

ATTACHMENTS:

- ▯ **Resolution No. 128-2024**

RESOLUTION NO. 128-2024

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, 2024, AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, a public hearing was held on September 11, 2024, on the Town of Palm Beach's proposed millage rate and its tentative budget for the 2024-2025 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, 2024, and ending September 30, 2025, 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 2023-2024 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 2024-2025 Fiscal Year.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 19th day of September 2024.

Danielle H. Moore, Mayor

Bobbie D. Lindsay, Town Council President

Lewis S.W. Crampton, Council President Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Bridget Moran, Town Council Member