First Public Hearing for the Proposed Operating Millage Rate and General Operating and Other Fund Budgets
Fiscal Year 2010 - 2011

Town of Palm Beach

TOWN OF PALM BEACH

Information for First Public Hearing on: September 13, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Jane Struder, Finance Director

Date: September 7, 2010

Subject: Proposed Fiscal Year 2011 Tentative Budget and Millage Rates
First Public Hearing on September 13, 2010, at 5:01PM.

STAFF RECOMMENDATION

Staff is recommending that the Town Council adopt attached Resolution No. 90-10 and Resolution No. 91-10 to adopt the tentative millage rate and budget at the public hearing on the evening of September 13, 2010. In addition, staff is recommending that the Town Council adopt Resolution No. 95-10 for the assessments for commercial solid waste services, Resolution No. 98-10 for the assessments for the Worth Avenue Commercial District improvement project, and Resolution No. 109-10 to take the formal action necessary to ratify Town Council's August 12 decision to raise parking meter fees on South Ocean Boulevard and at Phipps Ocean Park.

GENERAL INFORMATION

At the August 12 Town Council meeting, the Town Council decided to accept most of staff's recommendations for budget cuts with the exception of the elimination of the Ocean Rescue program. The General Fund budget included in your backup for September 13 reinstates the Ocean Rescue program and contains additional changes listed on the next page to offset the Ocean Rescue cost and avoid a tax rate increase. The new total General Fund Budget for FY11 is $63,734,848, which is 4.7% lower than FY10.

Adjustments	Amount	Budget Total
Revenue Budget Proposed in August 2010		$63,534,848
Increase Parking Fees and Revenue for Phipps Ocean Park and South Ocean Boulevard	200,000	
Ending Revenue Budget		$63,734,848
Expenditure Budget Proposed in August 2010		$63,435,733
Ocean Rescue	764,600	
Eliminate Additional Unemployment and Health Insurance Costs (No Layoffs)	(184,000)	
Eliminate Merit and Step Pay Increases	(285,000)	
Contingency Adjustment	3,515	
Total Expenditure Adjustments		$299,115
Ending General Fund Expenditure Budget		$63,734,848

At the August 12 Town Council meeting, the Town Council approved an increase to the parking fees for Phipps Ocean Park and South Ocean Boulevard from $2 to $5 per hour. The amount of revenue shown above is a very conservative estimate of the anticipated revenue from the increase. Since we cannot accurately predict what affect the fee increase will have on usage, we increased revenues by the equivalent of slightly over $1 per hour if there was no decrease in demand. If we find that revenues exceed expectations, we will adjust the budget for FY12. Resolution No. 109-10 is included in the backup to formally adopt the increase in parking rates.

In addition to reinstating the Ocean Rescue Program, we have eliminated the additional costs for unemployment and the proposed health insurance subsidy, since no employees will be laid off and these expenses will be avoided.

The elimination of step and merit pay increases is also recommended to cover the shortfall. This is the norm (no merit, step, or across the board pay increases) among municipalities in Palm Beach County for FY11, so we feel it is prudent for the Town to continue with no pay increases in FY11, just as we did in FY10.

At the July 14 Town Council meeting, the Town Council approved a conservative proposed millage rate of 3.6570 for the TRIM notices. The millage rate has now been updated to reflect the actual amount needed for ad valorem operating revenue in FY2011. The new proposed operating millage rate of 3.2512 is the same as the FY2009 and the FY2010 adopted total millage rate and is 11.71% lower than the "rolled back" millage rate of 3.6826.

Reminder:

Second Public Hearing: Wednesday, September 29, 2010 - 5:01PM.

ATTACHMENTS

- Agenda
- Exhibits A through C
- Resolution No. 90-10
- Resolution No. 91-10
- Resolution No. 95-10
- Resolution No. 98-10
- Resolution No. 109-10

cc: Thomas G. Bradford, Deputy Town Manager
All Department Directors
Spencer D. Wilson, Information Systems Manager

TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE - SUBJECT TO REVISION

SPECIAL TOWN COUNCIL MEETING

TOWN HALL
COUNCIL CHAMBERS – SECOND FLOOR
360 SOUTH COUNTY ROAD

AGENDA

MONDAY, SEPTEMBER 13, 2010

5:01 P.M.

WELCOME!

For information regarding procedures for public participation at Town Council Meetings, please refer to the end of this agenda.

The progress of this meeting may be monitored by visiting the Town's website (www.townofpalmbeach.com) and selecting "Your Government" and then selecting "Live Meeting Audio." If you have questions regarding that feature, please contact the Office of Information Systems (561) 227-6315. The audio recording of the meeting will appear within 24 hours after the conclusion of the meeting under "Agendas, Minutes, and Audio."

I. CALL TO ORDER AND ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA

IV. PUBLIC HEARING ON PROPOSED MILLAGE RATE,"TENTATIVE" FY2011 BUDGETS AND NON-AD VALOREM ASSESSMENTS

  A. Notice of Proposed Property Taxes

  B. Proposed Operating Millage

C. Reasons for Proposed Operating Millage Rate Decrease from the Rolled-Back Millage Rate

D. Comments and Questions from Public

E. Discussion and Adoption (with changes, if any) of Proposed Operating Millage Rate for FY11.

   1. RESOLUTION NO. 90-10 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Adopting Proposed Millage Rate Necessary to Fund the Tentative General (Operating) Fund Budget for the 2010-2011 Fiscal Year.

F. RESOLUTION NO. 109-10 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Establishing Parking Meter Rates within the Corporate Limits of the Town; Providing an Effective Date.

G. Non-Ad Valorem Assessments

   1. Commercial Solid Waste Fee Assessments
      [H. Paul Brazil, Director of Public Works]

      a. RESOLUTION NO. 95-10 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Establishing the Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection; Providing an Effective Date.

   2. Worth Avenue Commercial District Improvement Project
      [Thomas G. Bradford, Deputy Town Manager]

      a. RESOLUTION NO. 98-10 A Resolution o the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Worth Avenue Improvement Project: Providing Authority and Definitions; Approving the Final Assessment Rolls; Providing for the Imposition of the Assessments to Fund the Worth Avenue Improvement Project and Related Maintenance Services; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing for the Effect o this Resolution; Providing Severability and an Effective Date.

H. Discussion and Adoption (with changes, if any) of a Tentative Operating Budget, Debt Service Budget, and Budgets for Other Funds for FY2011.

1. RESOLUTION NO. 91-10 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 2010-2011 Fiscal Year.

I. Second and Final Public Hearing to Adopt Final Millage Rate and Budgets will be on Wednesday, September 29, 2010, at 5:01 p.m. in the Town of Palm Beach Council Chambers.

V. ANY OTHER MATTERS

VI. ADJOURNMENT

PLEASE TAKE NOTE:

<u>Note 1:</u> 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.

<u>Note 2:</u> 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.

<u>Note 3:</u> 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.

<u>Note 4:</u> A summary of the actions taken at Town Council meetings can be viewed on the Town's website after 5 p.m. on the Friday following the Town Council meeting.

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.

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.

Exhibit A

Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2010 - 2011

	Adopted Budget FY2010	Original Proposed Budget FY2011	September Proposed Budget FY2011	Original vs. September $ Difference	FY10 vs. September $ Difference	FY10 vs. September % Change
Revenues						
Ad Valorem Taxes	$41,326,000	$40,769,456	$36,245,500	-$4,523,956	-$5,080,500	-12.3%
Non Ad Valorem Taxes	7,258,000	7,829,000	7,829,000	$0	$571,000	7.9%
Licenses & Permits	5,607,300	6,104,300	6,104,300	$0	$497,000	8.9%
Intergovernmental	1,156,700	1,129,000	1,129,000	$0	-$27,700	-2.4%
Charges for Services	2,987,900	3,151,803	3,351,803	$200,000	$363,903	12.2%
Fines and Forfeitures	1,149,200	841,000	841,000	$0	-$308,200	-26.8%
Investment Earnings	1,540,000	1,366,000	1,366,000	$0	-$174,000	-11.3%
Miscellaneous Revenues	299,400	287,500	287,500	$0	-$11,900	-4.0%
Interfund Transfers	550,000	550,000	639,000	$89,000	$89,000	16.2%
Transfer from CIP	0	0	1,400,000	$1,400,000	$1,400,000	100.0%
Transfer From Fund Balance	4,978,800	4,541,745	4,541,745	$0	-$437,055	-8.8%
Total Revenues	**$66,853,300**	**$66,569,804**	**$63,734,848**	**-$2,834,956**	**-$3,118,452**	**-4.7%**
Expenditures						
Department						
Legislative	$118,700	$118,000	$64,700	-$53,300	-$54,000	-45.5%
General Government	1,372,600	806,000	743,800	-$62,200	-$628,800	-45.8%
Town Manager	857,600	771,920	739,407	-$32,513	-$118,193	-13.8%
Advice and Litigation	402,500	414,100	407,800	-$6,300	$5,300	1.3%
Human Resources	690,800	665,149	639,549	-$25,600	-$51,251	-7.4%
Information Systems	1,900,600	1,785,463	1,709,463	-$76,000	-$191,137	-10.1%
Finance	1,871,100	1,900,690	1,885,390	-$15,300	$14,290	0.8%
Planning/Building/Zoning	3,903,600	3,946,911	3,661,090	-$285,821	-$242,510	-6.2%
Library	272,400	280,600	272,400	-$8,200	$0	0.0%
Fire-Rescue	12,397,580	14,002,467	13,529,929	-$472,538	$1,132,349	9.1%
Police	15,569,000	15,354,220	14,630,636	-$723,584	-$938,364	-6.0%
Emergency Management	82,400	80,200	48,900	-$31,300	-$33,500	-40.7%
Public Works	14,242,000	14,451,858	13,953,090	-$498,768	-$288,910	-2.0%
Contingency	967,000	973,000	929,468	-$43,532	-$37,532	-3.9%
Transfer to Other Funds	12,205,420	11,019,226	10,519,226	-$500,000	-$1,686,194	-13.8%
Total Expenditures	**$66,853,300**	**$66,569,804**	**$63,734,848**	**-$2,834,956**	**-$3,118,452**	**-4.7%**

General Fund Revenues

Acct #	Title	2008 Actual	2009 Actual	2010 Budget	2010 Projected	2011 Budget	% Variance	% of Total Budget
311.000	**Ad Valorem Taxes**							
311.100	Current Ad Valorem Taxes	41,439,872	42,684,472	41,326,000	42,152,500	36,245,500	-12.29%	56.87%
311.200	Back Taxes	17,377	202,744	-	-	-	0.00%	0.00%
		41,457,249	42,887,216	41,326,000	42,152,500	36,245,500	-12.29%	56.87%
312.000	**Sales, Use and Fuel Taxes**							
312.410	1-6 Cents Local Opt Fuel Tax	229,605	219,656	215,000	249,600	220,000	2.33%	0.35%
312.420	1-5 Cents Local Opt Fuel Tax	108,180	104,421	105,000	117,300	107,000	1.90%	0.17%
		337,785	324,077	320,000	366,900	327,000	2.19%	0.51%
314.000	**Utility Services Taxes**							
314.100	Electricity Utility	2,060,247	2,049,223	2,100,000	2,161,500	2,200,000	4.76%	3.45%
314.200	Simplified Telecom Tax	1,475,646	1,206,636	1,250,000	1,194,100	1,250,000	0.00%	1.96%
314.300	Water Utility	730,479	1,098,824	850,000	1,021,100	1,250,000	47.06%	1.96%
314.400	Gas Utility	222,781	243,777	250,000	323,600	260,000	4.00%	0.41%
314.800	Propane Utility	7,355	9,628	8,000	7,400	7,000	-12.50%	0.01%
		4,496,508	4,608,088	4,458,000	4,707,700	4,967,000	11.42%	7.79%
316.000	**Business Tax Receipts**							
316.000	Business Tax Receipts	717,442	702,244	700,000	700,000	700,000	0.00%	1.10%
316.100	Business Tax Receipt Penalties	24,094	23,995	20,000	20,000	21,000	5.00%	0.03%
		741,536	726,239	720,000	720,000	721,000	0.14%	1.13%
322.000	**Building Permits**							
322.100	Building	5,253,615	3,369,320	3,800,000	2,631,000	3,800,000	0.00%	5.96%
322.150	Radon Gas	64	28	100	100	100	0.00%	0.00%
322.200	Electrical	352,862	314,084	200,000	243,500	225,000	12.50%	0.35%
322.300	Plumbing	232,280	180,038	90,000	153,500	150,000	66.67%	0.24%
322.500	Except/Var. App.	143,962	127,850	120,000	105,600	110,000	-8.33%	0.17%
322.510	Consultants Fees	46,335	24,190	10,000	16,200	20,000	100.00%	0.03%
322.520	Special Plan Review Fee	381,200	293,500	250,000	235,000	275,000	10.00%	0.43%
322.530	Reinspection Fees	3,700	2,450	5,000	3,300	5,000	0.00%	0.01%
322.700	Special Detail - PZB	3,885	3,120	-	2,300	-	0.00%	0.00%
322.750	Abandonments	480	2,948	1,000	-	1,000	0.00%	0.00%
322.800	Architectural Fees	129,810	118,486	110,000	96,000	110,000	0.00%	0.17%
322.850	Landmarks Submittal	19,065	15,245	14,000	17,600	15,000	7.14%	0.02%
322.860	Tax Abatement Program	1,200	-	1,200	-	1,200	0.00%	0.00%
322.900	Mechanical Permits	265,823	224,850	100,000	235,900	175,000	75.00%	0.27%
322.905	Contractor Registration Fee	-	13,356	6,000	9,300	10,000	66.67%	0.02%
322.910	Landscape Permit	-	2,450	10,000	200	10,000	0.00%	0.02%
322.920	Building Permit Search Fee	9,895	8,330	5,000	14,500	15,000	200.00%	0.02%
322.930	Dune Vegetation Fee	700	1,400	5,000	2,100	5,000	0.00%	0.01%
322.940	Permit Revision Fee	-	-	-	-	150,000	100.00%	0.24%
322.950	Flood Plain Management Permit Fee	-	-	-	-	180,000	100.00%	0.28%
		6,844,876	4,701,645	4,727,300	3,766,100	5,257,300	11.21%	8.25%
323.000	**Franchise Fees**							
323.100	Electricity Franchise	2,217,498	2,225,166	2,250,000	2,250,000	2,300,000	2.22%	3.61%
323.400	Gas Franchise	230,046	229,066	230,000	230,000	235,000	2.17%	0.37%
		2,447,544	2,454,232	2,480,000	2,480,000	2,535,000	2.22%	3.98%
329.000	**Other Licenses, Fees and Permits**							
329.100	Right Of Way Permits	170,978	100,285	130,000	95,000	100,000	-23.08%	0.16%
329.200	Gainesville Plan	5,495	4,330	10,000	6,800	8,000	-20.00%	0.01%
329.300	Arlington Plan	9,770	10,005	20,000	14,500	18,000	-10.00%	0.03%
329.500	Newsrack Enclosure Admin Fee	590	530	-	-	-	0.00%	0.00%
329.930	Charitable Solicitations Fee	34,880	44,310	67,000	58,700	56,000	-16.42%	0.09%
329.940	Charitable Solicit. Adv. Fee	26,820	4,200	-	-	-	0.00%	0.00%
329.960	Char Solit Late Filing Fee	525	475	300	300	5,000	1566.67%	0.01%
		249,058	164,135	227,300	175,300	187,000	-17.73%	0.29%
331.000	**Federal Grants**							
331.220	Bullet Proof Vests Grant	5,282	3,401	1,200	1,200	4,000	233.33%	0.01%
331.230	Fdle Justice Assistance Grant	2,527	-	-	-	14,000	100.00%	0.02%
331.240	Fema Grant - Fire-Rescue	54,137	-	-	-	-	0.00%	0.00%
331.260	FDOT Revenue	1,306	-	-	-	-	0.00%	0.00%
331.510	Fema/Fdot Hurricane Reimb	8,492	291,319	-	-	-	0.00%	0.00%
331.903	Cooperative Forestry Grant	68,231						
		139,975	294,720	1,200	1,200	18,000	1400.00%	0.03%

General Fund Revenues

335.000	**State Shared Revenues**							
335.120	State Revenue Sharing	256,460	249,704	250,000	245,700	250,000	0.00%	0.39%
335.150	Alcoholic Beverage Lic	21,028	20,720	18,500	27,400	19,000	2.70%	0.03%
335.180	Local Govt. Sales Tax	675,694	602,980	650,000	616,200	650,000	0.00%	1.02%
335.230	Fire Supplemental Compensation	27,832	30,441	26,000	26,300	30,000	15.38%	0.05%
335.240	911 Equip Reimbursement	90,970	176,165	108,000	108,000	110,000	1.85%	0.17%
335.290	Seized Tag	750	1,717	4,000	600	3,000	-25.00%	0.00%
335.490	Fuel Tax Refund	10,906	9,815	9,000	9,800	9,000	0.00%	0.01%
		1,083,640	1,091,542	1,065,500	1,034,000	1,071,000	0.52%	1.68%
337.000	**Grants From Other Local Units**							
337.200	Ems Grant - Palm Beach County	-	58,870	50,000	50,000	-	-100.00%	0.00%
		-	58,870	50,000	50,000	-	-100.00%	0.00%
338.000	**Shared Revenues-Other Local Units**							
338.200	County Occ. Licenses	24,700	22,924	20,000	20,000	25,000	25.00%	0.04%
338.600	$12.50 Citation Monies	-	17,073	20,000	20,000	15,000	-25.00%	0.02%
		24,700	39,997	40,000	40,000	40,000	0.00%	0.06%
342.000	**Public Safety**							
342.100	Special Assignment Ot - Other	327,275	796,091	490,000	713,500	650,000	32.65%	1.02%
342.120	Police Id Cards	20,144	21,202	20,000	20,000	20,000	0.00%	0.03%
342.130	Burglar Alarm False Alarm Fees	177,650	91,400	75,000	75,000	75,000	0.00%	0.12%
342.140	Burglar Alarm Registration Fee	40,491	50,393	51,000	50,000	50,000	-1.96%	0.08%
342.150	Burglar Alarm - Penalties	17,054	7,043	7,000	7,000	7,000	0.00%	0.01%
342.160	Burglar Alarm - Direct Connect	8,000	1,100	5,000	6,000	6,000	20.00%	0.01%
342.170	Valet Parking Permit	6,650	5,150	6,000	6,000	6,000	0.00%	0.01%
342.200	Tent Permits	8,625	3,311	6,000	6,000	6,000	0.00%	0.01%
342.210	Special Detail-Fire	80,529	47,114	70,000	63,000	55,000	-21.43%	0.09%
342.220	Fire Prev Bonfires	1,800	300	3,000	3,000	3,000	0.00%	0.00%
342.225	Fire Prev Fire Hydrant	1,250	50	1,500	500	500	-66.67%	0.00%
342.230	Fire Prev Hot Work	9,465	16,339	6,500	13,500	12,000	84.62%	0.02%
342.240	Fire Prev Public Assembly	2,680	1,773	1,500	2,000	2,000	33.33%	0.00%
342.250	False Fire Alarms	26,750	10,500	25,000	10,000	10,000	-60.00%	0.02%
342.300	Fire Prev Fireworks	4,000	10,000	10,000	10,000	10,000	0.00%	0.02%
342.500	Bldg. Insp. Fund Fees	39	38	100	-	100	0.00%	0.00%
342.510	Fire Prev Technical Fire Insp	16,670	39,527	40,000	29,000	40,000	0.00%	0.06%
342.520	Fire Prev Annual Ins Fee	55,969	111,548	75,000	128,000	120,000	60.00%	0.19%
342.600	Ems Transport Fees	341,880	326,307	345,000	398,500	345,000	0.00%	0.54%
		1,146,921	1,539,186	1,237,600	1,541,000	1,417,600	14.54%	2.22%
343.000	**Physical Enviornment**							
343.400	Special Solid Waste	9,975	15,458	25,000	15,000	10,000	-60.00%	0.02%
343.410	Solid Waste	769,628	825,367	816,900	816,900	816,900	0.00%	1.28%
343.430	Comp. Garbage Collection Fee	206,119	233,495	267,000	288,500	242,500	-9.18%	0.38%
343.440	SWA Recycling Revenue	-	-	-	50,000	50,000	100.00%	0.08%
343.900	Beach Cleaning Citizen's Assoc	55,350	57,564	58,000	3,000	-	-100.00%	0.00%
343.920	Historic Speciman Tree Fee	-	-	10,000	6,800	4,000	-60.00%	0.01%
		1,041,072	1,131,884	1,176,900	1,180,200	1,123,400	-4.55%	1.76%
344.000	**Transportation**							
344.505	Prkg Meter Royal Palm Way Lot	21,570	15,009	17,000	15,000	17,000	0.00%	0.03%
344.515	Prkg Meter Ocean Front	302,464	326,288	300,000	298,000	450,000	50.00%	0.71%
344.520	Prkg Meter Lake Front	58,158	56,795	60,000	60,000	63,000	5.00%	0.10%
344.525	Prkg Meter Phipps Ocean Front	74,277	90,791	75,000	72,500	122,000	62.67%	0.19%
344.530	Prkg Meter Peruvian	79,511	70,655	75,000	105,000	80,000	6.67%	0.13%
344.535	Prkg Meter Main Post Office	1,537	-	-	-	-	0.00%	0.00%
344.540	Prkg Meter Bradley Place	25,062	18,928	20,000	18,000	15,000	-25.00%	0.02%
344.545	Prkg Meter Phipps Plaza	5,943	-	-	-	-	0.00%	0.00%
344.550	Prkg Meter North County	5,456	-	-	-	-	0.00%	0.00%
344.555	Prkg Meter South County	11,575	-	-	-	-	0.00%	0.00%
344.560	Parking Meter Royal Palm Way	-	-	-	27,900	25,000	100.00%	0.04%
344.599	Other Parking Placard Programs	340	828	500	2,500	2,500	400.00%	0.00%
		585,893	579,294	547,500	598,900	774,500	41.46%	1.22%
349.000	**Other Charges for Services**							
349.310	Bldg/Elec/Plumbing Code Sales	10	138	100	100	100	0.00%	0.00%
349.320	Map/Sales Code	-	-	100	-	100	0.00%	0.00%
349.400	Certification Copy	608	267	100	500	503	403.00%	0.00%
349.420	Misc Copies	3,255	5,158	3,000	3,000	3,000	0.00%	0.00%
349.430	Meeting Tapes Sales	230	510	600	200	600	0.00%	0.00%
349.450	Lien Search Fee	14,841	12,031	12,000	20,000	20,000	66.67%	0.03%
349.480	Microfiche/Scanned Documents	15,260	9,514	10,000	11,100	12,000	20.00%	0.02%
349.500	Data Processing Services	210	-	-	-	-	0.00%	0.00%
		34,414	27,618	25,900	34,900	36,303	40.17%	0.06%
351.000	**Judgments and Fines**							
351.100	Fines - Other Parking	315,570	344,665	325,000	319,300	325,000	0.00%	0.51%
351.110	Fines - Parking Meters	116,603	125,103	85,000	107,400	110,000	29.41%	0.17%
351.120	Row Parking Violation Fines	53,185	28,244	60,000	8,000	15,000	-75.00%	0.02%
351.150	Moving Violations	62,413	40,665	40,000	41,300	40,000	0.00%	0.06%
351.160	Court Order Badger	-	1,582	-	11,800	-	0.00%	0.00%
351.300	Revenue/2nd $ Funding	7,391	5,100	4,200	5,700	6,000	42.86%	0.01%
351.600	Boot Fees	4,300	30,550	35,000	19,500	20,000	-42.86%	0.03%
351.800	Penalty - Other Parking	156,754	164,246	150,000	141,500	150,000	0.00%	0.24%
351.900	Penalty - Parking Meters	64,572	60,600	40,000	58,500	60,000	50.00%	0.09%
		780,788	800,755	739,200	713,000	726,000	-1.79%	1.14%

General Fund Revenues

354.000	**Violations of Local Ordinances**							
354.400	Code Compliance Fines	377,400	337,997	375,000	56,500	100,000	-73.33%	0.16%
354.410	Code Compliance Admin Fee	25,130	14,055	35,000	6,500	15,000	-57.14%	0.02%
		402,530	352,052	410,000	63,000	115,000	-71.95%	0.18%
361.000	**Interest and Other Earnings**							
361.100	Interest - Checking	104,721	30,474	60,000	33,000	40,000	-33.33%	0.06%
361.120	Sboa/Fmivt Interest	576,970	1,726,442	1,300,000	925,000	1,200,000	-7.69%	1.88%
361.125	Sba Interest - Ecr	5,701	5,841	20,000	6,000	6,000	-70.00%	0.01%
361.150	Investment Earnings/Ad Valorem	130,585	95,887	60,000	39,100	60,000	0.00%	0.09%
361.160	Interest - Money Market	34,323	58,300	-	26,000	-	0.00%	0.00%
361.161	Evergreen MM Interest	431,721	-	100,000	-	60,000	-40.00%	0.09%
361.162	Wachovia MM Interest ECR	283	-	-	-	-	0.00%	0.00%
361.163	Evergreen MM Interest ECR	24,550	-	-	-	-	0.00%	0.00%
361.170	Treasury Interest	59,897	6,280	-	-	-	0.00%	0.00%
		1,368,751	1,923,224	1,540,000	1,029,100	1,366,000	-11.30%	2.14%
362.000	**Rents and Royalties**							
362.120	Room Rental Dep - South Fire	210	200	-	100	-	0.00%	0.00%
362.130	Vending Machine Commissions	329	320	500	500	500	0.00%	0.00%
362.140	Rooftop Lease	110,781	43,971	87,600	85,000	90,000	2.74%	0.14%
		111,320	44,491	88,100	85,600	90,500	2.72%	0.14%
364.000	**Disposition of Fixed Assets**							
364.410	Surplus Furn & Equipment	190	-	-	-	-	0.00%	0.00%
		190	-	-	-	-	0.00%	0.00%
366.000	**Contributions/Donations from Private Sources**							
366.500	Donations - Ibis Isle Landscape	10,000	-	10,000	-	-	-100.00%	0.00%
		10,000	-	10,000	-	-	-100.00%	0.00%
369.000	**Other Miscellaneous Revenues**							
369.200	Medical Care Guide	16,970	-	-	-	-	0.00%	0.00%
369.300	Insurance Proceeds	-	15,322	-	-	-	0.00%	0.00%
369.400	Kreusler Park Admin	84,663	61,388	52,000	52,000	54,000	3.85%	0.08%
369.500	State Highway Lighting Maint	71,243	-	70,000	70,000	70,000	0.00%	0.11%
369.540	Rebate For Town Towing	1,523	1,691	2,000	1,500	2,000	0.00%	0.00%
369.550	Control Pay Advance Revenue Share		1,013		3,000			
369.990	Miscellaneous Revenue	16,362	79,211	10,000	50,000	10,000	0.00%	0.02%
		190,761	158,625	134,000	176,500	136,000	1.49%	0.21%
381.000	**Interfund Transfer**							
381.180	Use Of Fund Balance	-	-	4,978,800	-	4,541,745	-8.78%	7.13%
	Transfer From CIP	-	-	-	-	1,400,000	100.00%	2.20%
381.970	Interfd Transfer-Marina	525,000	525,000	525,000	525,000	614,000	16.95%	0.96%
381.980	Interfd Transfer - Golf	25,000	25,000	25,000	25,000	25,000	0.00%	0.04%
		550,000	550,000	5,528,800	550,000	6,580,745	19.03%	10.33%
		64,045,511	64,457,889	66,853,300	61,465,900	63,734,848	-4.66%	100.00%

General Fund Expenditures

Program		FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Projected	FY2011 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	59,843	115,180	118,700	113,032	64,700	-45.49%	0.10%
GENERAL GOVERNMENT	113	948,797	1,842,778	1,372,600	1,854,995	743,800	-45.81%	1.17%
TOWN MANAGER'S OFFICE	121	795,228	824,985	857,600	742,041	739,407	-13.78%	1.16%
ADVICE & LITIGATION	122	493,174	475,308	402,500	476,078	407,800	1.32%	0.64%
INFORMATION SYSTEMS	125	2,024,078	2,139,388	1,900,600	1,926,532	1,709,463	-10.06%	2.68%
HUMAN RESOURCES	123	725,996	655,429	690,800	690,800	639,549	-7.42%	1.00%
FINANCE								
Records Management	131	349,210	353,158	315,700	315,700	326,532	3.43%	0.51%
Financial Management	141	1,009,300	1,039,216	1,072,400	1,007,707	1,063,219	-0.86%	1.67%
Purchasing	144	491,432	496,845	483,000	483,634	495,639	2.62%	0.78%
		1,849,942	1,889,220	1,871,100	1,807,041	1,885,390	0.76%	2.96%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	820,121	657,134	575,500	636,400	565,504	-1.74%	0.89%
Permit Issuance	212	1,010,359	1,028,901	1,121,600	1,050,889	1,043,751	-6.94%	1.64%
Inspection/Compliance	213	1,111,717	1,142,542	1,089,700	1,078,000	1,107,723	1.65%	1.74%
Landmarks Preservation	214	129,226	147,405	142,600	200,100	140,120	-1.74%	0.22%
Fire Prevention	215	537,842	429,690	529,800	535,400	494,890	-6.59%	0.78%
Code Enforcement	216	333,057	395,287	444,400	340,481	309,102	-30.45%	0.48%
		3,942,322	3,800,958	3,903,600	3,841,270	3,661,090	-6.21%	5.74%
LIBRARY SERVICES	321	259,350	272,400	272,400	272,400	272,400	0.00%	0.43%
FIRE-RESCUE								
Fire Administration	411	738,366	810,941	924,340	931,560	858,932	-7.08%	1.35%
Operations	417	10,424,064	10,943,244	11,198,300	11,251,980	11,525,427	2.92%	18.08%
Training	418	284,308	273,453	274,940	270,440	338,867	23.25%	0.53%
Beach Rescue	432	803,861	734,586	776,000	772,095	806,703	3.96%	1.27%
		12,250,599	12,762,225	13,173,580	13,226,075	13,529,929	2.71%	21.23%
POLICE								
Administrative Management	421	989,419	1,018,706	1,065,800	1,050,750	984,575	-7.62%	1.54%
Org Crime/Vice/Narcotics	422	563,468	692,612	702,400	648,204	797,730	13.57%	1.25%
Records Information Systems	423	245,727	256,601	261,400	211,142	198,232	-24.17%	0.31%
Training/Per/Pub Enf	424	306,403	296,705	299,000	285,905	248,937	-16.74%	0.39%
Communications	425	1,692,303	1,735,778	1,744,700	1,698,686	1,554,128	-10.92%	2.44%
Crime Scene/Evidence	426	350,538	386,324	414,000	376,270	344,318	-16.83%	0.54%
Patrol Services	428	8,153,225	8,757,282	8,446,300	8,120,184	8,704,545	3.06%	13.66%
Criminal Investigation	429	1,384,543	1,095,083	1,137,700	1,110,000	1,184,970	4.15%	1.86%
Parking Control	430	875,087	659,935	721,700	663,078	613,201	-15.03%	0.96%
		14,560,713	14,899,027	14,793,000	14,164,219	14,630,636	-1.10%	22.96%
PUBLIC WORKS								
Administrative Management	511	803,755	845,746	919,900	921,251	907,624	-1.33%	1.42%
Street Repair/Maintenance	521	457,382	564,199	324,300	355,997	382,499	17.95%	0.60%
Traffic Control	523	179,340	210,415	221,100	221,100	219,945	-0.52%	0.35%
Streeet Lighting	524	523,878	473,834	435,100	449,460	475,151	9.21%	0.75%
Storm Sewer Maintenance	531	769,119	792,141	794,400	794,802	831,886	4.72%	1.31%
Sanitary Sewer Maintenance	532	1,225,215	1,260,968	1,339,200	1,352,424	1,280,392	-4.39%	2.01%
Sanitary Sewer Treatment	533	1,549,038	1,438,498	1,690,100	1,690,100	1,694,684	0.27%	2.66%
Residential Collection	541	885,703	855,731	907,100	904,100	890,582	-1.82%	1.40%
Commercial Collection	542	948,212	944,258	1,010,400	1,003,850	1,030,477	1.99%	1.62%
Refuse Disposal	543	86,120	48,307	110,000	110,000	111,980	1.80%	0.18%
Yard Trash Collection	544	1,752,026	1,697,482	1,676,700	1,662,260	1,659,907	-1.00%	2.60%
Recycling	545	313,491	295,132	295,900	295,900	304,373	2.86%	0.48%
Beach Cleaning	546	137,180	143,784	108,800	106,650	110,292	1.37%	0.17%
Parks	551	1,293,877	1,284,789	1,291,900	1,368,649	1,224,925	-5.18%	1.92%
Facilities Maintenance	554	1,030,575	1,048,308	1,047,700	1,048,203	919,064	-12.28%	1.44%
Parking Meter Maint & Collections	558	481,627	136,935	89,400	124,652	119,627	33.81%	0.19%
General Engineering Services	561	519,880	548,048	548,800	566,480	434,168	-20.89%	0.68%
Right of Way Inspections	565	115,570	119,213	120,700	120,700	124,936	3.51%	0.20%
Equip Operations/Maintenance	571	565,585	548,281	652,000	666,000	579,571	-11.11%	0.91%
Coastal Management	581	1,036,027	769,819	658,500	807,924	651,007	-1.14%	1.02%
		14,673,600	14,025,887	14,242,000	14,570,502	13,953,090	-2.03%	21.89%

General Fund Expenditures

TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	2,096,000	1,817,000	4,828,957	-	500,000	-89.65%	0.78%
Coastal Protection Fund (309)	611	-	2,000,000	-	-	3,090,000	100.00%	4.85%
Recreation Enterprise Fund (403)	611	-	-	-	-	-	0.00%	0.00%
Debt Service Fund (203/204)	612	3,652,000	3,790,000	3,922,000	-	3,500,000	-10.76%	5.49%
Group Health Retirees (610)	621	1,466,000	1,649,000	1,550,000	-	1,533,000	-1.10%	2.41%
Risk-W/C,Liab,Prop (501)	622	2,392,000	1,918,000	1,904,463	-	1,896,226	-0.43%	2.98%
Employee Retirement Fund (600)	624	-	-	-	-	-	0.00%	0.00%
		9,606,000	11,174,000	12,205,420	-	10,519,226	-13.82%	16.50%
EMERGENCY/DISASTER RESPONSE	710	46,412	1,003,768	82,400	90,200	48,900	-40.66%	0.08%
CONTINGENT APPROPRIATIONS	711	-	-	967,000	-	929,468	-3.88%	1.46%
General Operating Fund (001) Total		52,630,055	54,706,552	54,647,880	53,775,185	53,215,622	-2.62%	83.50%
Transfers to Other Funds		9,606,000	11,174,000	12,205,420	-	10,519,226	-13.82%	16.50%
TOTAL GENERAL FUND		62,236,055	65,880,552	66,853,300	53,775,185	63,734,848	-4.66%	100.00%

RESOLUTION NO. 90-10

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ADOPTING PROPOSED MILLAGE RATE NECESSARY TO FUND THE TENTATIVE GENERAL (OPERATING) FUND BUDGET FOR THE 2010-2011 FISCAL YEAR.

WHEREAS, Section 200.065, Florida Statutes, requires among other things that the Town Council of the Town of Palm Beach adopt proposed millage rates necessary to fund the tentative General (Operating) Fund Budget after notice and public hearing, prior to adopting final millage rate or final budget; and

WHEREAS, the Town Council has conducted a public hearing on the tentative General (Operating) Fund proposed millage rate and budget as required by law.

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

Section 1. The Town Council of the Town of Palm Beach hereby adopts the following proposed ad valorem tax millage rate as being necessary to fund a tentative budget for the Fiscal Year beginning October 1, 2010, and ending September 30, 2011:

1) The millage rate for nonexempt taxable property within the Town of Palm Beach shall be 3.2512 mills for operational purposes.

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

The millage rate levied herein is 11.71% less than the "rolled-back rate" of 3.6826 mills.

<u>Section 3.</u> The proposed millage rate adopted herein shall be subject to review and re-computation by the Town Council of the Town of Palm Beach prior to or at the time of adoption of the final budget for the Town following a public hearing to be conducted at 5:01 P.M., Wednesday, September 29, 2010, in the Town Council Chambers, 360 South County Road, Palm Beach, Florida.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 13th day of September 2010.

Jack McDonald, Mayor	David A. Rosow, Town Council President
	Gail Coniglio, Town Council President Pro Tem
	William J. Diamond, Town Council Member
ATTEST:	Richard M. Kleid, Town Council Member
Joanna Cunningham, Town Clerk	Robert N. Wildrick, Town Council Member

RESOLUTION NO. 109-10

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ESTABLISHING PARKING METER RATES WITHIN THE CORPORATE LIMITS OF THE TOWN; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 118-132 of the Town's Code of Ordinances requires that metered parking fees shall be established in accordance with a schedule of fees for various metered parking locations within the corporate limits of the Town, as recommended by the Town Manager and approved by the Town Council.

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

<u>Section 1.</u> Parking meter rates are hereby adopted at $2.00 per hour for all parking meter zones within the Town except as noted herein.

<u>Section 2.</u> Parking meter rates are hereby adopted at $5.00 per hour for the following parking meter zones within the Town:

- South Ocean Boulevard Parking Meter Zone (Immediate Vicinity of the Mid-Town Beach Area, Both Sides of Street)
- Phipps Ocean Park North and South Parking Lots Meter Zones

<u>Section 3.</u> This Resolution shall become effective as of October 1, 2010 or as soon as possible thereafter.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of September, 2010.

Jack McDonald, Mayor	David A. Rosow, Town Council President
	Gail Coniglio, Town Council President Pro Tem
	William J. Diamond, Town Council Member
ATTEST:	Richard M. Kleid, Town Council Member
Joanna Cunningham, Town Clerk	Robert N. Wildrick, Town Council Member

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 13, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: H. Paul Brazil, Director of Public Works

Re: Commercial Solid Waste Fee Assessments
Resolution No. 95-10

Date: September 2, 2010

STAFF RECOMMENDATION

Staff recommends that the Town Council receive any public comments on the proposed Commercial Solid Waste assessment rates and thereafter reaffirm Resolution No. 69-10 which was adopted at the July 13, 2010, Town Council meeting.

GENERAL INFORMATION

Staff provided a proposed commercial solid waste assessment rate in July with the Mayor and Town Council's annual review of the proposed budget. Town Council tentatively approve the FY11 rates at that time via adoption of Resolution 69-10.

Affected property owners received notice of the assessment via the Notice of Proposed Property Taxes and Non Ad Valorem Assessments. A published notice of today's public hearing occurred on August 23, 2010. It is recommended that the Town Council call for any public comments on the rates in the event there are any property owners that wish to comment based on having recently received the Notice of Proposed Property Taxes and Non Ad Valorem Assessments. Upon receiving public comment, it is recommended that the Town Council reaffirm the assessment rates previously adopted in July.

Using the rate analysis methodology approved previously, final non-ad valorem assessment rates for commercial solid waste collection are adopted as follows:

	Current	Proposed
1. Apartments	16.60	$15.70/unit/month
2. Low Volume (5 day)	0.025	0.026/sq.ft./year
3. Medium Volume (5 day)	0.162	0.174/sq.ft./year
4. High Volume (5 day)	0.711	0.759/sq.ft./year
5. Low Volume (7 day)	0.028	0.029/sq.ft./year
6. Medium Volume (7 day)	0.187	0.198/sq.ft./year
7. High Volume (7 day)	0.818	0.865/sq.ft./year

FISCAL IMPACT

This is a "zero-sum" initiative, in that revenues are intended to balance/off-set the costs. It is anticipated that this assessment will provide and generate the requisite funding for FY11.

TOWN ATTORNEY REVIEW

This a standard resolution in a form previously approved by the Town Attorney for legal form and sufficiency.

Attachment

HPB:mrs

cc: Jane Struder, Director of Finance w/Attachment
Eric B. Brown, Assistant Director of Public Works, w/Attachment
John C. Randolph, Town Attorney, w/Attachment
Larry R. Iverson, Services Division Manager, w/Attachment
Nancy Boyer, Office Manager and Public Works File, w/Attachment

RESOLUTION NO. 95-10

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ESTABLISHING THE NON-AD VALOREM ASSESSMENT RATES FOR COMMERCIAL SOLID WASTE COLLECTION; PROVIDING AN EFFECTIVE DATE.

* * * * * *

WHEREAS, Town Council has approved the use of the uniform method of collecting non-ad valorem assessments within the incorporated area of the Town for certain commercial solid waste collection services; and

WHEREAS, a rate analysis has been completed; and

WHEREAS, the rate analysis calculated charges for certain commercial properties in Town.

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

Section 1: The foregoing recitals are hereby ratified and confirmed.

Section 2: The solid waste collection service non-ad valorem assessment rates for Fiscal Year 2010-2011 are hereby adopted as follows:

Apartments	15.70 $/Unit/Month
Low Volume (5-day Service)	0.026 $/SF/Year
Medium Volume (5-day Service)	0.174 $/SF/Year
High Volume (5-day Service)	0.759 $/SF/Year
Low Volume (7-day Service)	0.029 $/SF/Year
Medium Volume (7-day Service)	0.198 $/SF/Year
High Volume (7-day Service)	0.865 $/SF/Year

Section 3: The above rates are to be applied to the number of apartments on a property or the square footage by volume generation of commercial use on a property as determined by the Solid Waste Authority of Palm Beach County. Five-day service rates shall apply to properties receiving service five days per week and seven-day service rates shall apply to properties receiving service seven days per week.

Section 4: This Resolution shall become effective October 1, 2010.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach on this 13th day of September 2010.

Jack McDonald, Mayor	David A. Rosow, Town Council President
	Gail Coniglio, Council President Pro Tem
	William J. Diamond, Town Council Member
ATTEST:	Richard M. Kleid, Town Council Member
Joanna Cunningham, Town Clerk	Robert N. Wildrick, Town Council Member

TOWN OF PALM BEACH

Information for Town Council Meeting on: July 13, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Jay Boodheshwar, Acting Director of Public Works

Re: Commercial Solid Waste Fee Assessments
Resolution No. 69-10

Date: July 2, 2010

STAFF RECOMMENDATION

Town staff recommends that the Town Council approve Resolution No. 69-10, to establish rates for the commercial solid waste fee assessments.

GENERAL INFORMATION

Using the rate analysis methodology approved previously, we have developed non-ad valorem assessment rates for commercial solid waste collection as follows:

	FY 2010	FY 2011
1. Apartments	16.60	15.70/unit/month
2. Low Volume (5 day)	0.025	0.026/sq.ft./year
3. Medium Volume (5 day)	0.162	0.174/sq.ft./year
4. High Volume (5 day)	0.711	0.759/sq.ft./year
5. Low Volume (7 day)	0.028	0.029/sq.ft./year
6. Medium Volume (7 day)	0.187	0.198/sq.ft./year
7. High Volume (7 day)	0.818	0.865/sq.ft./year

Upon approval of these proposed rates, the owners of the properties to be assessed will be notified via the normal distribution of TRIM notices by the County as to the estimated amount of the assessment. Resolution No. 69-10 sets rates so that the assessment can be calculated for each property. A public hearing will be scheduled for September 2010, during one of the Town Council meetings as required, before final adoption of the proposed rates.

FUNDING/FISCAL IMPACT

This is a "zero-sum" initiative, in that revenues are intended to balance/off-set the costs. It is anticipated that this action will provide and generate the requisite funding.

TOWN ATTORNEY REVIEW

This resolution is consistent with past resolutions that have already been reviewed by the Town Attorney and have been approved for legal form and sufficiency.

Attachment

JB:nb

cc: Jane Struder, Director of Finance w/Attachment
Eric B. Brown, Assistant Director of Public Works, w/Attachment
John C. Randolph, Town Attorney, w/Attachment
Larry Iverson, Services Division Manager, w/Attachment
Nancy Boyer, Office Manager and Public Works File, w/Attachment

RESOLUTION NO. 69-10

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ESTABLISHING THE NON-AD VALOREM ASSESSMENT RATES FOR COMMERCIAL SOLID WASTE COLLECTION; PROVIDING AN EFFECTIVE DATE.

* * * * * *

WHEREAS, Town Council has approved the use of the uniform method of collecting non-ad valorem assessments within the incorporated area of the Town for certain commercial solid waste collection services; and

WHEREAS, a rate analysis has been completed; and

WHEREAS, the rate analysis calculated charges for certain commercial properties in Town.

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

Section 1: The foregoing recitals are hereby ratified and confirmed.

Section 2: The solid waste collection service non-ad valorem assessment rates for Fiscal Year 2010-2011 are hereby adopted as follows:

Apartments	15.70 $/Unit/Month
Low Volume (5-day Service)	0.026 $/SF/Year
Medium Volume (5-day Service)	0.174 $/SF/Year
High Volume (5-day Service)	0.759 $/SF/Year
Low Volume (7-day Service)	0.029 $/SF/Year
Medium Volume (7-day Service)	0.198 $/SF/Year
High Volume (7-day Service)	0.865 $/SF/Year

Section 3: The above rates are to be applied to the number of apartments on a property or the square footage by volume generation of commercial use on a property as determined by the Solid Waste Authority of Palm Beach County. Five-day service rates shall apply to properties receiving service five days per week and seven-day service rates shall apply to properties receiving service seven days per week.

Section 4: This Resolution shall become effective October 1, 2010.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach on this 13th day of July 2010.

Jack McDonald, Mayor

David A. Rosow, Town Council President

Gail Coniglio, Council President Pro Tem

William J. Diamond, Town Council Member

Richard M. Kleid, Town Council Member

ATTEST:

Joanna Cunningham, Town Clerk

Robert N. Wildrick, Town Council Member

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 13, 2010

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Thomas G. Bradford, Deputy Town Manager

Re: Worth Avenue Improvement Project Items - Relating to the Worth Avenue Improvement Project, Assessment Rolls, Assessments and Related Maintenance Services.
Resolution No. 98-10

Date: September 7, 2010

STAFF RECOMMENDATION

In regard to matters pertaining to the Worth Avenue Improvement Project, staff recommends the Mayor and Town Council:

- Receive a report on the proposed assessment methodology for the Worth Avenue Improvement Project, Phase II.
- Review and approve the proposed corrections to the assessment roll and associated assessments.
- Adopt Resolution No. 98-10 which is the final assessment resolution for this year's proposed capital and maintenance assessments in the Worth Avenue Commercial District.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to conclude the formal steps of implementing the proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area. If you adopt Resolution No. 98-10 as recommended you will be concluding the Town's requirements in the assessment process.

Subsequent to your adoption of the Initial Resolution No. 74-10 at the July 13 Town Council meeting, a letter was sent by the Town to each property owner advising them of the basis of the assessment, the amount of land and taxable value to be assessed and the date, time, and place of the September 13 public hearing to adopt the final assessment and associated assessment roll. In addition, each property owner was notified of the amount of the assessment on the Property Appraiser's TRIM notice mailed to them in late August of this year and a required legal notice was published in *The Palm Beach Daily News* on August 22nd as required by law.

The dollar amount to be assessed is based upon the following:

- Public Improvement Revenue Bonds, Series 2010B FY 2011 Annual Debt Service- $863,662.50
- Bank of New York Administrative Fee - $1,500.00
- Proposed FY 2011 Maintenance Budget - $171,709.70
- **Total Assessment - $1,036,872.20**

This total assessment is down $5,446 from the July figure because on August 25 I met with Burt Handelsman, Jane Rankin and Bob Moore to review the proposed maintenance budget. One addition and one deletion resulted in the savings.

In addition to the assessment figure above each constitutional officer charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay the noted expenses is realized in full. The additional 6 percent is attributable as follows:

- Property Appraiser – 1%
- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 6%

These multipliers have been added to the Town's proposed first year net assessment of $1,036,872.20 resulting in a gross assessment of approximately $1,103,055.53

The notices that property owners receive prior to the final public hearing is to enable them to object or call out to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the process and as such has created this sort of check and balance into the process.

The Town has received two letters, copies attached, requesting a review of the assessment to their property on the grounds that the assessable square footage attributed to them appears excessive. My review of these properties revealed the square footage used in the application of the assessment methodology was correct, but that there was a discrepancy in the taxable value of the property used in the assessment process. Since these two properties, and others, contain both assessable and non-assessable property, only the percentage of the taxable value of the property attributable to assessable property should be used in deriving the assessment amount based upon taxable value of property. These properties were assessed using 100% of their taxable value instead of the percentage of the taxable value of the property attributable to assessable property therein. Thus, a correction is in order for all properties that consist of both assessable and non-assessable property as is the case with The Everglades Club and Mrs. Mimi Duncan. There are approximately 12 properties out of 84 total assessable properties that require a correction. Resolution No. 98-10 contains the corrected assessment amounts. These 12 properties will experience a decrease in their assessment compared to what they were notified of by the Town. A third letter generally objecting to the assessment also is attached.

The correction results in a temporary assessment funding shortfall of approximately $63,400 as only reductions can occur at this juncture in the process. The shortfall is only temporary because it is proposed that once the construction project is complete (construction is to end November 24) and certified as being so, that a portion of the anticipated remaining unspent funds be used to pay debt service as allowed by the bond covenants. Thus, the shortfall is averted. The only other alternative is to initiate supplemental assessment procedures as spelled out in the Town Code of Ordinances that will result in another assessment to the affected properties to make up the shortfall. This is not recommended since we would be adding an additional assessment charge on top of the assessment increase the property owners have already been notified of and must pay and would require a cumbersome administrative process. Since we can anticipate excess funds being available, making use of the alternative of using unspent construction funds to pay for debt service appears much more palatable at this juncture to all concerned.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project will be paid for by the properties benefitting from the proposed project improvements.

TOWN ATTORNEY REVIEW

Resolution No. 98-10 was prepared by Heather Encinosa, Esq. of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

TGB/ab
Attachment
cc: John C. Randolph, Town Attorney
H. Paul Brazil, Director of Public Works
Jane Struder, Director of Finance
Heather Encinosa, Esq.
Peter Pimentel, President, Special District Services

N: TGB/2010/Agenda Items/ Backup Memo for WAIP Final Assess Res Capital & Maintenance 091310 STCM

Mrs. Mimi G. Duncan
9 Via Parigi
Palm Beach, Florida 33480

August 27, 2010

TOWN OF PALM BEACH
AUG 30 2010
Town Manager's Office

Mr. Tom Bradford, Deputy Town Manager
Town of Palm Beach
P. O. Box 2029
Palm Beach, Florida 33480

Re: Tax parcel #50-43-43-23-05-014-003D

Dear Mr. Bradford:

I request that the Town of Palm Beach revisit the square footage assigned to my property, 9 Via Parigi, which is not 2,520 sq. ft. but is a sweater shop, comprising only 400 sq. ft. The rest of the tower is my residence, with only my family and friends visiting. This has been true for forty years (my ownership) and is well known among townspeople.

Please adjust the assessment assigned in your August 23rd letter to reflect the proper footage.

Very truly yours,

Mimi G Duncan

Mimi G. Duncan

8/31/10

THE EVERGLADES CLUB

TOWN OF PALM BEACH
SEP 0 1 2010
Town Manager's Office

Tom Bradford
Town of Palm Beach
360 S. County Road
Palm Beach, FL. 33480

Dear Mr. Bradford,
After receiving the notices dated 8-23-10 regarding the collection of non-ad valorem assessments related to the "Worth Avenue Improvement Project", it appears that the square footage calculations, upon which our assessments are based, are incorrect. This same issue occurred last year and was subsequently corrected before we received our annual tax invoices from the Tax Collector Office.

Specifically, please note the following:

Regarding Tax Parcel # 50-43-43-23-05-014-0010.
This year's notice indicates total land area of 25,000 square feet. Our calculations, regarding commercial property, indicate total land area of 8,152 square feet.

Regarding Tax Parcel # 50-43-43-23-05-019-0010.
This year's notice indicates total land area of 115,300 square feet. Our calculations, regarding commercial property, indicate total land area of 18,832 square feet.

Regarding Tax Parcel # 50-43-43-23-05-014-0510.
This year's notice indicates total land area of 16,400 square feet. Our calculations, regarding commercial property, indicate total land area of 16,053 square feet.

Please note that last year the Tax Collector Office reviewed our commercial properties and made the necessary adjustments. The Town of Palm Beach subsequently adjusted our assessments based on the corrected commercial property square footage calculations. Please refer to your records from last year to verify this.

Last year our assessment total included on our final tax bill, for all three properties combined, was $36,526.

If you could look into this matter and get back to me as soon as possible, it would be greatly appreciated.

Sincerely,

Stephen Branney
Comptroller
Phn:(561)820-2633

10i 1GP

TOWN OF PALM BEACH

SEP 08 2010

Town Manager's Office

Mrs. J. Russell Duncan
9 Via Parigi
Palm Beach, Florida 33480

September 7, 2010

Mr. William J. Diamond
Town of Palm Beach
P. O. Box 2029
Palm Beach, Florida 33480

Re: Tax parcel #50-43-43-23-05-014-003D

Dear Mr. Diamond:

I object to the second tax assessment (for maintenance) of the Worth Avenue Improvement Project: and I would like my objection known to the Mayor and members of the Town Council of the Town of Palm Beach.

Some months ago, I was informed that I am to be taxed annually for the Improvement Project for Worth Avenue. This is because of my 400 sq. ft. shop in a corner of the first floor of my purely residential building, #9 Via Parigi, not even abutting the Avenue, with three intervening shops. My house has been land marked for 30 years.

Now I understand, by your August 23rd letter, that I am also to be taxed a second time for the maintenance of the Avenue, as well as paying for the ongoing construction. Please remember that I also pay a real property tax and the shop,Cashmere of Palm Beach, pays and occupation tax. That means four separate taxes on one tiny store. There are also no time limits on these new taxes.

This summer has been a horror with the dust, noise, inconvenience, potty trailers, and actual danger to residents and shop keepers. There have been no customers and six months is a long drought to weather. I doubt my tenant of 16 years can continue.

Respectfully submitted,

Mimi G. Duncan

Mimi G. Duncan

RESOLUTION NO. 98-10

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, RELATING TO THE PROVISION OF THE WORTH AVENUE IMPROVEMENT PROJECT; PROVIDING AUTHORITY AND DEFINITIONS; APPROVING THE FINAL ASSESSMENT ROLLS; PROVIDING FOR THE IMPOSITION OF THE ASSESSMENTS TO FUND THE WORTH AVENUE IMPROVEMENT PROJECT AND RELATED MAINTENANCE SERVICES; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Town Council adopted Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code") to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on July 13, 2010, the Town Council adopted Resolution No. 74-10, the Initial Assessment Resolution for Capital Assessments in the Worth Avenue Assessment Area (the "Initial Assessment Resolution"), describing the method of assessing the cost of the design, construction, and installation of the Worth Avenue Improvement Project and the related Maintenance against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Improvement Assessment Roll and Maintenance Assessment Roll and provision of the notices required by the Code; and

WHEREAS, pursuant to the provisions of the Code, the Town Council is required to confirm or repeal the Initial Assessment Resolution with such amendments as the Town Council deems appropriate after hearing comments and receiving objections of all interested parties; and

WHEREAS, the Improvement Assessment Roll and Maintenance Assessment Roll have been filed with the Town Manager, as required by the Code; and

WHEREAS, as required by the Code, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard concerning the assessments; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively.

WHEREAS, a public hearing was duly held on September 13, 2010 and comments and objections of all interested persons have been heard and considered as required by the terms of the Code.

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

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Code, the Initial Assessment Resolution, Sections 166.021 and 166.041, Florida

Statutes, Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Final Assessment Resolution as defined in the Code. All capitalized terms in this Final Assessment Resolution shall have the meanings defined in the Code and Initial Assessment Resolution unless the context clearly indicates an alternative meaning.

SECTION 3. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 4. CREATION OF WORTH AVENUE ASSESSMENT AREA.

(A) The Worth Avenue Assessment Area is hereby created to include the property specifically identified in Appendix A to the Initial Assessment Resolution, but not including the Excluded Parcels.

(B) The Worth Avenue Assessment Area is created for the purpose of improving the use and enjoyment of property by funding the Project Cost and Maintenance Costs related to the Worth Avenue Improvement Project to provide beautification, better identification and recognition of property, improved utility reliability and safety, and enhanced safety and access to property, as well as preserving and/or enhancing the value of all property within the Worth Avenue Assessment Area.

SECTION 5. APPROVAL OF ASSESSMENT ROLLS. The Improvement Assessment Roll and Maintenance Assessment Roll for the Worth Avenue Assessment Area, which are attached hereto as Appendix D and incorporated herein by reference, are hereby approved for the Fiscal Year commencing on October 1, 2010.

SECTION 6. IMPOSITION OF ASSESSMENTS TO FUND THE PROJECT COST AND MAINTENANCE COST OF THE WORTH AVENUE IMPROVEMENT PROJECT.

(A) The assessable portion of the Tax Parcels described in the Improvement Assessment Roll and Maintenance Assessment Roll are hereby found to be specially benefited by the design, construction, and installation of the Worth Avenue Improvement Project and the related Maintenance in the amount of the maximum annual Assessments set forth in the assessment rolls. The methodology set forth in Section 3.02 of the Initial Assessment Resolution for assigning Assessment Units to each Tax Parcel within the Worth Avenue Assessment Area and the methodologies set forth in Sections 4.04 and 5.03 for computing the Improvement Assessments and Maintenance Assessments, respectively, are hereby approved and found to be a fair and reasonable method of apportioning the Project Cost and Maintenance Cost among the benefited properties.

(B) Annual Improvement Assessments and Maintenance Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the Improvement Assessment

Roll and Maintenance Assessment Roll at the maximum annual assessment rates set forth in the final assessment rolls, which are attached hereto as Appendix D and incorporated herein by reference, for a period not to exceed 30 years, commencing with the ad valorem tax bill to be mailed in November 2010.

(C) Upon adoption of this Final Assessment Resolution:

(1) the Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Town Council of this Final Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(2) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Assessment Resolution, the Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Town Council of the Annual Assessment Resolution and shall attach to

property included on the Assessment Roll upon adoption of the Annual Assessment Resolution.

SECTION 7. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Final Assessment Resolution, the Mayor shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 8. EFFECT OF FINAL RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Roll, the annual Assessment amount, the levy and lien of the Assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Town Council action on this Final Assessment Resolution.

SECTION 9. PREPAYMENT NOTICE. The Town Manager is hereby directed to provide notice by first class mail to the owner of each Tax Parcel described in the Improvement Assessment Roll of the one-time opportunity to prepay all future annual Improvement Assessments. The notice, in substantially the form attached as Appendix E, shall be mailed to each property owner at the address utilized for the notice provided pursuant to Section 2.03 of the Initial Assessment Resolution.

SECTION 10. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as id such invalid portion thereof had not been incorporated herein.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 13th day of September, 2010.

Jack McDonald, Mayor	David A. Rosow, Town Council President
	Gail Coniglio, Council President Pro Tem
	William J. Diamond, Town Council Member
ATTEST:	Richard M. Kleid, Town Council Member
Joanna Cunningham, Town Clerk	Robert N. Wildrick, Town Council Member

APPENDIX A

PROOF OF PUBLICATION

THE PALM BEACH DAILY NEWS

Published Daily from the third Sunday in September through
the third Sunday in May; Bi-weekly June through September.
Palm Beach, Palm Beach County, Florida

PROOF OF PUBLICATION

STATE OF FLORIDA
COUNTY OF PALM BEACH

Before the undersigned authority personally appeared **Linda Goings** who on oath says that she is **Advertising Director** of the Palm Beach Daily News, a daily and a bi-weekly newspaper published at Palm Beach in Palm Beach County, Florida; that the attached copy of advertisement, being a **Public Notice** in the matter of **Reference #5412133R** was published in said newspaper in the issue of **August 22nd, 2010.**

Advertising Director

Sworn to and subscribed before me this 23rd day of August 2010.

Gaetana A. Hoxie
Notary Public

GAETANA A. HOXIE
MY COMMISSION # DD 953553
EXPIRES: March 1, 2014
Bonded Thru Notary Public Underwriters

RECEIVED
AUG 24 2010
TOWN CLERK

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE WORTH AVENUE ASSESSMENT AREA TO PROVIDE FOR THE WORTH AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider imposing non-ad valorem special assessments for the provision of the design, construction, installation and maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2010.

The hearing will be held at 5:01 p.m. on September 13, 2010, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Worth Avenue Assessment Area and the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

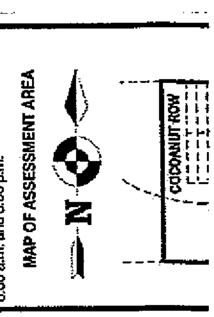
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410, at least two (2) days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at (800) 955-8770.

The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 13, 2010. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 74-10), and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2010, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the assessments in 30 annual installments, the first of which will be included on the ad valorem tax bill to be mailed in November 2010.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE WORTH AVENUE ASSESSMENT AREA TO PROVIDE FOR THE WORTH AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

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The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 13, 2010. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 74-10), and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

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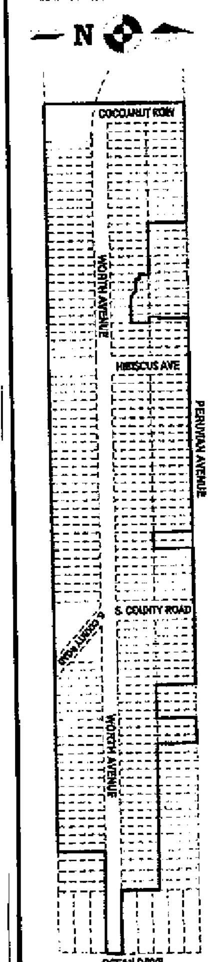
MAP OF ASSESSMENT AREA



TOWN COUNCIL OF THE
TOWN OF PALM BEACH, FLORIDA

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Thomas G. Bradford, who, after being duly sworn, depose and say:

1. I, Thomas G. Bradford, as the Deputy Town Manager of the Town of Palm Beach ("Town"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Section 2.03 of Resolution No. 74-10 and Sections 90.65 and 90.85 of the Town of Palm Beach Code.

2. In accordance with Section 2.03 of Resolution No. 74-10 and Sections 90-65 and 90-85 of the Town of Palm Beach Code, I have caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the Town expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 24, 2010, I mailed, or directed the mailing of, said notices by first class mail to each owner of property within the Town that is included on the Assessment Roll at the address then shown on the real property assessment tax roll

maintained by the Palm Beach County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

4. Additionally, in accordance with Chapter 92-264, Laws of Florida, I timely provided the information detailed in paragraph 2. above concerning the assessments to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

FURTHER AFFIANT SAYETH NOT.

Thomas G. Bradford

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 8th day of September, 2010 by Thomas G. Bradford, Deputy Town Manager, Town of Palm Beach, Florida. He is personally known to me ~~or has produced~~ ___________ ~~as identification~~ and did take an oath.

Patricia Gayle-Gordon
Printed Name:________________
Notary Public, State of Florida
At Large
My Commission Expires:____________
Commission No.:________________

PATRICIA GAYLE-GORDON
MY COMMISSION EXPIRES
May 8, 2014
#DD 964416
Bonded thru Notary Public Underwriters
NOTARY PUBLIC, STATE OF FLORIDA

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

FLORIDA
DEPARTMENT OF REVENUE

DR-408A
N. 02/91

CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of ________________________________, located in ___________ County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the __________ day of ________________, __________.
year

____
Chairman of the Board or authorized agent

of ____________________________________
Name of local government

__________________________ County, Florida

APPENDIX D

FINAL ASSESSMENT ROLLS

WORTH AVENUE LOCAL IMPROVEMENTS
FINAL DEBT SERVICE ASSESSMENT ROLL
FY 2011

STREET ADDRESS	PROPERTY CONTROL NUMBER	LAND ASSESSMENT	PROPERTY ASSESSMENT	TOTAL ASSESSMENT	DENOMINATOR	TOTAL ASSESSMENT***
125 Worth Ave.	50-43-43-23-05-016-0380	$ 22,880.09	$ 27,606.75	$ 50,486.84	0.94	$ 53,709.41
150 Worth Ave	50-43-43-23-05-017-0011	$ 58,507.15	$ 52,239.19	$ 110,746.33	0.94	$ 117,815.25
172 Worth Ave.*	50-43-43-23-05-017-0012	$ -	$ 11,172.42	$ 11,172.42	0.94	$ 11,885.55
151 Worth Ave.	50-43-43-23-05-016-0130	$ 22,880.09	$ 25,763.50	$ 48,643.59	0.94	$ 51,748.50
175 Worth Ave. 0010	50-43-43-26-14-000-0010	$ 2,183.84	$ 5,911.38	$ 8,095.22	0.94	$ 8,611.94
175 Worth Ave. 0020	50-43-43-26-14-000-0020	$ 3,312.70	$ 2,518.50	$ 5,831.20	0.94	$ 6,203.41
175 Worth Ave. 0030	50-43-43-26-14-000-0030	$ 1,533.55	$ 2,871.76	$ 4,405.31	0.94	$ 4,686.50
400 S. County Rd.	50-43-43-23-05-015-0220	$ -	$ -	$ -	0.94	$ -
401 S. County Rd.	50-43-43-23-05-016-0010	$ 16,640.07	$ 7,642.42	$ 24,282.49	0.94	$ 25,832.43
411 S. County Rd.	50-43-43-23-05-016-0600	$ 15,144.46	$ 8,306.03	$ 23,450.49	0.94	$ 24,947.33
204 Worth Ave.	50-43-43-23-05-018-0230	$ 21,039.70	$ 22,003.23	$ 43,042.94	0.94	$ 45,790.36
212 Worth Ave.	50-43-43-23-05-018-0212	$ 1,295.26	$ 2,913.98	$ 4,209.24	0.94	$ 4,477.91
216 Worth Ave.	50-43-43-23-05-018-0190	$ 6,027.03	$ 9,289.12	$ 15,316.16	0.94	$ 16,293.78
222 Worth Ave.	50-43-43-23-05-018-0170	$ 4,825.62	$ 7,584.68	$ 12,410.30	0.94	$ 13,202.45
224 Worth Ave.	50-43-43-23-05-018-0050	$ 28,953.72	$ 33,017.88	$ 61,971.60	0.94	$ 65,927.23
256 Worth Ave.	50-43-43-23-05-018-0010	$ 10,649.64	$ 13,618.55	$ 24,268.20	0.94	$ 25,817.23
306 Worth Ave.	50-43-43-23-05-019-0220	$ 7,698.36	$ 12,053.27	$ 19,751.63	0.94	$ 21,012.37
312 Worth Ave.	50-43-43-23-05-019-0200	$ 2,626.47	$ 3,807.66	$ 6,434.13	0.94	$ 6,844.81
350 Worth Ave.	50-43-43-23-05-019-0010	$ 12,441.45	$ 6,536.46	$ 18,977.91	0.94	$ 20,189.26
205 Worth Ave.	50-43-43-23-05-015-0280	$ 12,896.05	$ 16,604.11	$ 29,500.16	0.94	$ 31,383.15
219 Worth Ave.	50-43-43-23-05-015-0340	$ 8,320.03	$ 9,536.58	$ 17,856.61	0.94	$ 18,996.39
225 Worth Ave.	50-43-43-23-05-015-0380	$ 8,320.03	$ 11,143.40	$ 19,463.44	0.94	$ 20,705.78
235 Worth Ave.	50-43-43-23-05-015-0420	$ 4,160.02	$ 4,607.31	$ 8,767.33	0.94	$ 9,326.95
237 Worth Ave.	50-43-43-23-05-015-0440	$ 8,320.03	$ 10,025.49	$ 18,345.52	0.94	$ 19,516.51
247 Worth Ave.	50-43-43-23-05-015-0480	$ 8,320.03	$ 9,498.03	$ 17,818.06	0.94	$ 18,955.39
250 Worth Ave. 1	50-43-43-27-69-000-0010	$ 1,291.27	$ 733.42	$ 2,024.69	0.94	$ 2,153.93
250 Worth Ave. 2	50-43-43-27-69-000-0020	$ 839.99	$ 1,027.84	$ 1,867.84	0.94	$ 1,987.06
250 Worth Ave. 3	50-43-43-27-69-000-0030	$ 608.36	$ 755.88	$ 1,364.24	0.94	$ 1,451.32
250 Worth Ave. 4	50-43-43-27-69-000-0040	$ 1,420.40	$ 991.41	$ 2,411.81	0.94	$ 2,565.75
259 Worth Ave.	50-43-43-23-05-015-0520	$ 6,240.03	$ 10,568.52	$ 16,808.54	0.94	$ 17,881.43
403 Hibiscus Ave.	50-43-43-23-05-015-0010	$ 39,906.21	$ 7,607.00	$ 47,513.22	0.94	$ 50,545.97
400 Hibiscus Ave.	50-43-43-23-05-014-0241	$ 6,891.65	$ 3,775.94	$ 10,667.59	0.94	$ 11,348.50
301 Worth Ave.	50-43-43-23-05-014-0242	$ 10,967.14	$ 14,833.70	$ 25,800.84	0.94	$ 27,447.70
309 Worth Ave.	50-43-43-23-05-014-0331	$ 7,489.36	$ 8,055.73	$ 15,545.09	0.94	$ 16,537.33
325 Worth Ave.	50-43-43-23-05-014-0391	$ 2,863.42	$ 4,449.00	$ 7,312.42	0.94	$ 7,779.17
329 Worth Ave. 0010	50-43-43-27-62-000-0010	$ 891.24	$ 1,661.22	$ 2,552.47	0.94	$ 2,715.39
329 Worth Ave. 0020	50-43-43-27-62-000-0020	$ 782.08	$ 1,519.46	$ 2,301.54	0.94	$ 2,448.45
329 Worth Ave. 0030	50-43-43-27-62-000-0030	$ 909.21	$ 1,708.88	$ 2,618.09	0.94	$ 2,785.20
329 Worth Ave. 0040	50-43-43-27-62-000-0040	$ 201.01	$ 269.39	$ 470.40	0.94	$ 500.43
329 Worth Ave. 0050	50-43-43-27-62-000-0050	$ 423.99	$ 568.39	$ 992.38	0.94	$ 1,055.72
329 Worth Ave. 0060	50-43-43-27-62-000-0060	$ 552.45	$ 740.34	$ 1,292.79	0.94	$ 1,375.31
329 Worth Ave. 0070	50-43-43-27-62-000-0070	$ 406.02	$ 544.51	$ 950.53	0.94	$ 1,011.20
331 Worth Ave.	50-43-43-23-05-014-0430	$ 2,080.01	$ 3,862.06	$ 5,942.06	0.94	$ 6,321.34
347 Worth Ave.	50-43-43-23-05-014-0510	$ 8,253.47	$ 8,429.96	$ 16,683.43	0.94	$ 17,748.33
405 Cocoanut Row	50-43-43-23-05-014-0010	$ 2,550.59	$ 1,037.53	$ 3,588.12	0.94	$ 3,817.15
9 Via Parigi	50-43-43-23-05-014-0030	$ 103.83	$ 77.32	$ 181.16	0.94	$ 192.72
333 Worth Ave. 117S	50-43-43-27-71-001-1170	$ 442.08	$ 767.58	$ 1,209.66	0.94	$ 1,286.87
333 Worth Ave. 118S	50-43-43-27-71-001-1180	$ 488.88	$ 1,456.45	$ 1,945.33	0.94	$ 2,069.50
335 Worth Ave. 119S	50-43-43-27-71-001-1190	$ 390.88	$ 1,164.51	$ 1,555.39	0.94	$ 1,654.67
337 Worth Ave. 120S	50-43-43-27-71-001-1200	$ 389.23	$ 1,159.59	$ 1,548.82	0.94	$ 1,647.68
337 Worth Ave. R-1N	50-43-43-27-71-002-0010	$ -	$ -	$ -	0.94	$ -
339 Worth Ave. 101S	50-43-43-27-71-001-1010	$ 622.66	$ 1,855.01	$ 2,477.67	0.94	$ 2,635.82
341 Worth Ave. 102S	50-43-43-27-71-001-1020	$ 404.10	$ 1,203.87	$ 1,607.97	0.94	$ 1,710.60
343 Worth Ave. 103S	50-43-43-27-71-001-1030	$ 361.70	$ 1,077.58	$ 1,439.28	0.94	$ 1,531.15
345 Worth Ave. 104S	50-43-43-27-71-001-1040	$ 374.92	$ 1,116.94	$ 1,491.86	0.94	$ 1,587.08
1 Via Mizner R-1S	50-43-43-27-71-001-0010	$ -	$ -	$ -	0.94	$ -
46 Via Mizner R-2S	50-43-43-27-71-001-0020	$ -	$ -	$ -	0.94	$ -
48 Via Mizner R-3S	50-43-43-27-71-001-0030	$ -	$ -	$ -	0.94	$ -
7 Via Mizner 105S	50-43-43-27-71-001-1050	$ 184.98	$ 321.18	$ 506.16	0.94	$ 538.47
8 Via Mizner 106S	50-43-43-27-71-001-1060	$ 181.13	$ 314.49	$ 495.62	0.94	$ 527.25
14 Via Mizner 109S	50-43-43-27-71-001-1090	$ 218.56	$ 379.49	$ 598.05	0.94	$ 636.23

WORTH AVENUE LOCAL IMPROVEMENTS
FINAL DEBT SERVICE ASSESSMENT ROLL
FY 2011

STREET ADDRESS	PROPERTY CONTROL NUMBER	LAND ASSESSMENT	PROPERTY ASSESSMENT	TOTAL ASSESSMENT	DENOMINATOR	TOTAL ASSESSMENT***
9 Via Mizner 107S	50-43-43-27-71-001-1070	$ 184.98	$ 321.18	$ 506.16	0.94	$ 538.47
12 Via Mizner 108S	50-43-43-27-71-001-1080	$ 460.80	$ 800.08	$ 1,260.88	0.94	$ 1,341.36
23 Via Mizner 110S	50-43-43-27-71-001-1100	$ 182.23	$ 316.40	$ 498.63	0.94	$ 530.46
21 Via Mizner 111S	50-43-43-27-71-001-1110	$ 271.97	$ 524.79	$ 796.76	0.94	$ 847.61
5 Via Mizner 112S	50-43-43-27-71-001-1120	$ 148.65	$ 258.09	$ 406.74	0.94	$ 432.70
32 Via Mizner 115S	50-43-43-27-71-001-1150	$ 437.13	$ 758.98	$ 1,196.10	0.94	$ 1,272.45
33 Via Mizner 116S	50-43-43-27-71-001-1160	$ 349.04	$ 606.03	$ 955.08	0.94	$ 1,016.04
27 Via Mizner 113S	50-43-43-27-71-001-1140	$ 237.28	$ 411.99	$ 649.27	0.94	$ 690.71
16 Via Mizner 208S	50-43-43-27-71-001-2080	$ 1,025.66	$ 1,455.04	$ 2,480.70	0.94	$ 2,639.04
38 Via Mizner 216S	50-43-43-27-71-001-2160	$ 1,163.84	$ 1,651.08	$ 2,814.92	0.94	$ 2,994.60
42 Via Mizner 219S	50-43-43-27-71-001-2190	$ 954.64	$ 953.52	$ 1,908.15	0.94	$ 2,029.95
45 Via Mizner 217S	50-43-43-27-71-001-2170	$ 554.39	$ 553.74	$ 1,108.14	0.94	$ 1,178.87
42 Via Mizner 218S	50-43-43-27-71-001-2180	$ 478.42	$ 477.86	$ 956.28	0.94	$ 1,017.32
Confidential	50-43-43-27-71-002-0020	$ -	$ -	$ -	0.94	$ -
60 Via Mizner 101N	50-43-43-27-71-002-1010	$ 236.18	$ 279.61	$ 515.79	0.94	$ 548.72
64 Via Mizner 102N	50-43-43-27-71-002-1020	$ 214.16	$ 253.54	$ 467.70	0.94	$ 497.55
64 Via Mizner 103N	50-43-43-27-71-002-1030	$ 263.16	$ 311.55	$ 574.71	0.94	$ 611.39
66 Via Mizner 105N	50-43-43-27-71-002-1050	$ 170.67	$ 202.05	$ 372.72	0.94	$ 396.51
87 Via Mizner 106N	50-43-43-27-71-002-1060	$ 440.98	$ 522.07	$ 963.05	0.94	$ 1,024.52
87 Via Mizner 107N	50-43-43-27-71-002-1070	$ 276.37	$ 327.19	$ 603.56	0.94	$ 642.09
87 Via Mizner 108N	50-43-43-27-71-002-1080	$ 330.87	$ 391.72	$ 722.59	0.94	$ 768.71
88 Via Mizner 109N	50-43-43-27-71-002-1090	$ 766.90	$ 692.33	$ 1,459.23	0.94	$ 1,552.38
66 Via Mizner 104N	50-43-43-27-71-002-1040	$ 158.00	$ 187.06	$ 345.06	0.94	$ 367.09
90 Via Mizner 110N	50-43-43-27-71-002-1100	$ 784.52	$ 928.78	$ 1,713.30	0.94	$ 1,822.65
99 Via Mizner 115N	50-43-43-27-71-002-1150	$ 482.82	$ 571.61	$ 1,054.43	0.94	$ 1,121.73
92 Via Mizner 111N	50-43-43-27-71-002-1110	$ 391.43	$ 463.41	$ 854.84	0.94	$ 909.41
96 Via Mizner 112N	50-43-43-27-71-002-1120	$ 184.43	$ 218.34	$ 402.78	0.94	$ 428.48
99 Via Mizner 114N	50-43-43-27-71-002-1140	$ 156.90	$ 185.76	$ 342.66	0.94	$ 364.53
64 Via Mizner 201N	50-43-43-27-71-002-2010	$ **492.18**	$ **495.50**	$ 987.68	0.94	$ 1,050.72
TOTALS**		**$ 400,504.91**	**$ 415,425.18**	**$ 815,930.09**		**$ 868,010.74**

*The Land Assessment for 172 Worth Ave. is assignd to 150 Worth Ave. by Agreement of the Property Owner.

***Include the 1% collection fee of the County Tax Collector, a 1% service fee of the County property Appraiser and a 4% discount for early payment of taxes

WORTH AVENUE LOCAL IMPROVEMENTS
FINAL MAINTENANCE ASSESSMENT ROLL
FY 2011

STREET ADDRESS	PROPERTY CONTROL NUMBER	ASSESSMENT	DENOMINATOR	TOTAL ASSESSMENT**
125 Worth Ave.	50-43-43-23-05-016-0380	$ 10,147.93	0.94	$ 10,795.67
150 Worth Ave	50-43-43-23-05-017-0011	$ 20,545.86	0.94	$ 21,857.30
172 Worth Ave.*	50-43-43-23-05-017-0012	$ 3,289.18	0.94	$ 3,499.12
151 Worth Ave.	50-43-43-23-05-016-0130	$ 9,605.27	0.94	$ 10,218.38
175 Worth Ave. 0010	50-43-43-26-14-000-0010	$ 1,933.17	0.94	$ 2,056.56
175 Worth Ave. 0020	50-43-43-26-14-000-0020	$ 1,027.51	0.94	$ 1,093.09
175 Worth Ave. 0030	50-43-43-26-14-000-0030	$ 980.87	0.94	$ 1,043.48
400 S. County Rd.	50-43-43-23-05-015-0220	$ -	0.94	$ -
401 S. County Rd.	50-43-43-23-05-016-0010	$ 3,719.37	0.94	$ 3,956.77
411 S. County Rd.	50-43-43-23-05-016-0600	$ 3,782.66	0.94	$ 4,024.11
204 Worth Ave.	50-43-43-23-05-018-0230	$ 8,335.73	0.94	$ 8,867.80
212 Worth Ave.	50-43-43-23-05-018-0212	$ 972.26	0.94	$ 1,034.32
216 Worth Ave.	50-43-43-23-05-018-0190	$ 3,266.96	0.94	$ 3,475.49
222 Worth Ave.	50-43-43-23-05-018-0170	$ 2,659.08	0.94	$ 2,828.80
224 Worth Ave.	50-43-43-23-05-018-0050	$ 12,277.32	0.94	$ 13,060.97
256 Worth Ave.	50-43-43-23-05-018-0010	$ 4,922.80	0.94	$ 5,237.02
306 Worth Ave.	50-43-43-23-05-019-0220	$ 4,206.37	0.94	$ 4,474.86
312 Worth Ave.	50-43-43-23-05-019-0200	$ 1,345.77	0.94	$ 1,431.67
350 Worth Ave.	50-43-43-23-05-019-0010	$ 3,001.92	0.94	$ 3,193.53
205 Worth Ave.	50-43-43-23-05-015-0280	$ 6,027.08	0.94	$ 6,411.79
219 Worth Ave.	50-43-43-23-05-015-0340	$ 3,542.30	0.94	$ 3,768.40
225 Worth Ave.	50-43-43-23-05-015-0380	$ 4,015.35	0.94	$ 4,271.65
235 Worth Ave.	50-43-43-23-05-015-0420	$ 1,723.76	0.94	$ 1,833.78
237 Worth Ave.	50-43-43-23-05-015-0440	$ 3,686.23	0.94	$ 3,921.52
247 Worth Ave.	50-43-43-23-05-015-0480	$ 3,530.95	0.94	$ 3,756.33
250 Worth Ave. 1	50-43-43-27-69-000-0010	$ 327.70	0.94	$ 348.62
250 Worth Ave. 2	50-43-43-27-69-000-0020	$ 374.70	0.94	$ 398.62
250 Worth Ave. 3	50-43-43-27-69-000-0030	$ 274.74	0.94	$ 292.27
250 Worth Ave. 4	50-43-43-27-69-000-0040	$ 417.30	0.94	$ 443.94
259 Worth Ave.	50-43-43-23-05-015-0520	$ 3,662.42	0.94	$ 3,896.19
403 Hibiscus Ave.	50-43-43-23-05-015-0010	$ 5,763.50	0.94	$ 6,131.38
400 Hibiscus Ave.	50-43-43-23-05-014-0241	$ 1,720.22	0.94	$ 1,830.02
301 Worth Ave.	50-43-43-23-05-014-0242	$ 5,335.53	0.94	$ 5,676.10
309 Worth Ave.	50-43-43-23-05-014-0331	$ 3,032.98	0.94	$ 3,226.57
325 Worth Ave.	50-43-43-23-05-014-0391	$ 1,554.53	0.94	$ 1,653.75
329 Worth Ave. 0010	50-43-43-27-62-000-0010	$ 567.77	0.94	$ 604.01
329 Worth Ave. 0020	50-43-43-27-62-000-0020	$ 516.39	0.94	$ 549.36
329 Worth Ave. 0030	50-43-43-27-62-000-0030	$ 583.39	0.94	$ 620.62
329 Worth Ave. 0040	50-43-43-27-62-000-0040	$ 97.06	0.94	$ 103.25
329 Worth Ave. 0050	50-43-43-27-62-000-0050	$ 204.78	0.94	$ 217.85
329 Worth Ave. 0060	50-43-43-27-62-000-0060	$ 266.74	0.94	$ 283.77
329 Worth Ave. 0070	50-43-43-27-62-000-0070	$ 196.16	0.94	$ 208.68
331 Worth Ave.	50-43-43-23-05-014-0430	$ 1,320.67	0.94	$ 1,404.97
347 Worth Ave.	50-43-43-23-05-014-0510	$ 3,192.09	0.94	$ 3,395.84
405 Cocoanut Row	50-43-43-23-05-014-0010	$ 526.70	0.94	$ 560.32
9 Via Parigi	50-43-43-23-05-014-0030	$ 31.73	0.94	$ 33.76
333 Worth Ave. 117S	50-43-43-27-71-001-1170	$ 265.02	0.94	$ 281.93
333 Worth Ave. 118S	50-43-43-27-71-001-1180	$ 471.95	0.94	$ 502.08
335 Worth Ave. 119S	50-43-43-27-71-001-1190	$ 377.35	0.94	$ 401.44
337 Worth Ave. 120S	50-43-43-27-71-001-1200	$ 375.76	0.94	$ 399.74
337 Worth Ave. R-1N	50-43-43-27-71-002-0010	$ -	0.94	$ -
339 Worth Ave. 101S	50-43-43-27-71-001-1010	$ 601.10	0.94	$ 639.47
341 Worth Ave. 102S	50-43-43-27-71-001-1020	$ 390.11	0.94	$ 415.01
343 Worth Ave. 103S	50-43-43-27-71-001-1030	$ 349.18	0.94	$ 371.47
345 Worth Ave. 104S	50-43-43-27-71-001-1040	$ 361.94	0.94	$ 385.04

WORTH AVENUE LOCAL IMPROVEMENTS
FINAL MAINTENANCE ASSESSMENT ROLL
FY 2011

STREET ADDRESS	PROPERTY CONTROL NUMBER	ASSESSMENT	DENOMINATOR	TOTAL ASSESSMENT**
1 Via Mizner R-1S	50-43-43-27-71-001-0010	$ -	0.94	$ -
46 Via Mizner R-2S	50-43-43-27-71-001-0020	$ -	0.94	$ -
48 Via Mizner R-3S	50-43-43-27-71-001-0030	$ -	0.94	$ -
7 Via Mizner 105S	50-43-43-27-71-001-1050	$ 110.89	0.94	$ 117.97
8 Via Mizner 106S	50-43-43-27-71-001-1060	$ 108.58	0.94	$ 115.51
14 Via Mizner 109S	50-43-43-27-71-001-1090	$ 131.02	0.94	$ 139.39
9 Via Mizner 107S	50-43-43-27-71-001-1070	$ 110.89	0.94	$ 117.97
12 Via Mizner 108S	50-43-43-27-71-001-1080	$ 276.24	0.94	$ 293.87
23 Via Mizner 110S	50-43-43-27-71-001-1100	$ 109.24	0.94	$ 116.21
21 Via Mizner 111S	50-43-43-27-71-001-1110	$ 178.52	0.94	$ 189.91
5 Via Mizner 112S	50-43-43-27-71-001-1120	$ 89.11	0.94	$ 94.80
32 Via Mizner 115S	50-43-43-27-71-001-1150	$ 262.04	0.94	$ 278.77
33 Via Mizner 116S	50-43-43-27-71-001-1160	$ 209.24	0.94	$ 222.60
28 Via Mizner 113S	50-43-43-27-71-001-1140	$ 142.24	0.94	$ 151.32
16 Via Mizner 208S	50-43-43-27-71-001-2080	$ 518.94	0.94	$ 552.06
38 Via Mizner 216S	50-43-43-27-71-001-2160	$ 588.85	0.94	$ 626.44
42 Via Mizner 219S	50-43-43-27-71-001-2190	$ 365.02	0.94	$ 388.32
45 Via Mizner 217S	50-43-43-27-71-001-2170	$ 211.98	0.94	$ 225.51
42 Via Mizner 218S	50-43-43-27-71-001-2180	$ 182.93	0.94	$ 194.61
Confidential	50-43-43-27-71-002-0020	$ -	0.94	$ -
60 Via Mizner 101N	50-43-43-27-71-002-1010	$ 103.17	0.94	$ 109.76
64 Via Mizner 102N	50-43-43-27-71-002-1020	$ 93.55	0.94	$ 99.53
64 Via Mizner 103N	50-43-43-27-71-002-1030	$ 114.96	0.94	$ 122.30
66 Via Mizner 105N	50-43-43-27-71-002-1050	$ 74.56	0.94	$ 79.31
87 Via Mizner 106N	50-43-43-27-71-002-1060	$ 192.64	0.94	$ 204.94
87 Via Mizner 107N	50-43-43-27-71-002-1070	$ 120.73	0.94	$ 128.44
87 Via Mizner 108N	50-43-43-27-71-002-1080	$ 144.54	0.94	$ 153.77
88 Via Mizner 109N	50-43-43-27-71-002-1090	$ 271.55	0.94	$ 288.88
66 Via Mizner 104N	50-43-43-27-71-002-1040	$ 69.02	0.94	$ 73.43
90 Via Mizner 110N	50-43-43-27-71-002-1100	$ 342.71	0.94	$ 364.59
99 Via Mizner 115N	50-43-43-27-71-002-1150	$ 210.92	0.94	$ 224.38
92 Via Mizner 111N	50-43-43-27-71-002-1110	$ 171.00	0.94	$ 181.91
96 Via Mizner 112N	50-43-43-27-71-002-1120	$ 80.57	0.94	$ 85.71
99 Via Mizner 114N	50-43-43-27-71-002-1140	$ 68.54	0.94	$ 72.92
64 Via Mizner 201N	50-43-43-27-71-002-2010	$ 189.34	0.94	$ 201.42
TOTALS**		**$ 157,548.69**		**$ 167,604.99**

*The Parcel Assessment for 172 Worth Ave. is assignd to 150 Worth Ave. by Agreement of the Property Owner.

**Includes $1,500 Bank Charge and includes the 1% collection fee of the County Tax Collector, a 1% service fee of the County property Appraiser and a 4% discount for early payment of taxes

WORTH AVENUE LOCAL IMPROVEMENTS
FINAL DEBT SERVICE AND MAINTENANCE ASSESSMENT ROLL
FY 2011

STREET ADDRESS	PROPERTY CONTROL NUMBER	DEBT SERVICE ASSESSMENT	MAINTENANCE ASSESSMENT**	TOTAL ASSESSMENT***
125 Worth Ave.	50-43-43-23-05-016-0380	$ 53,709.41	$ 10,795.67	$ 64,505.07
150 Worth Ave	50-43-43-23-05-017-0011	$ 117,815.25	$ 21,857.30	$ 139,672.54
172 Worth Ave.*	50-43-43-23-05-017-0012	$ 11,885.55	$ 3,499.12	$ 15,384.68
151 Worth Ave.	50-43-43-23-05-016-0130	$ 51,748.50	$ 10,218.38	$ 61,966.88
175 Worth Ave. 0010	50-43-43-26-14-000-0010	$ 8,611.94	$ 2,056.56	$ 10,668.50
175 Worth Ave. 0020	50-43-43-26-14-000-0020	$ 6,203.41	$ 1,093.09	$ 7,296.50
175 Worth Ave. 0030	50-43-43-26-14-000-0030	$ 4,686.50	$ 1,043.48	$ 5,729.98
400 S. County Rd.	50-43-43-23-05-015-0220	$ -	$ -	$ -
401 S. County Rd.	50-43-43-23-05-016-0010	$ 25,832.43	$ 3,956.77	$ 29,789.21
411 S. County Rd.	50-43-43-23-05-016-0600	$ 24,947.33	$ 4,024.11	$ 28,971.45
204 Worth Ave.	50-43-43-23-05-018-0230	$ 45,790.36	$ 8,867.80	$ 54,658.15
212 Worth Ave.	50-43-43-23-05-018-0212	$ 4,477.91	$ 1,034.32	$ 5,512.23
216 Worth Ave.	50-43-43-23-05-018-0190	$ 16,293.78	$ 3,475.49	$ 19,769.27
222 Worth Ave.	50-43-43-23-05-018-0170	$ 13,202.45	$ 2,828.80	$ 16,031.25
224 Worth Ave.	50-43-43-23-05-018-0050	$ 65,927.23	$ 13,060.97	$ 78,988.21
256 Worth Ave.	50-43-43-23-05-018-0010	$ 25,817.23	$ 5,237.02	$ 31,054.25
306 Worth Ave.	50-43-43-23-05-019-0220	$ 21,012.37	$ 4,474.86	$ 25,487.23
312 Worth Ave.	50-43-43-23-05-019-0200	$ 6,844.81	$ 1,431.67	$ 8,276.48
350 Worth Ave.	50-43-43-23-05-019-0010	$ 20,189.26	$ 3,193.53	$ 23,382.80
205 Worth Ave.	50-43-43-23-05-015-0280	$ 31,383.15	$ 6,411.79	$ 37,794.94
219 Worth Ave.	50-43-43-23-05-015-0340	$ 18,996.39	$ 3,768.40	$ 22,764.79
225 Worth Ave.	50-43-43-23-05-015-0380	$ 20,705.78	$ 4,271.65	$ 24,977.43
235 Worth Ave.	50-43-43-23-05-015-0420	$ 9,326.95	$ 1,833.78	$ 11,160.73
237 Worth Ave.	50-43-43-23-05-015-0440	$ 19,516.51	$ 3,921.52	$ 23,438.04
247 Worth Ave.	50-43-43-23-05-015-0480	$ 18,955.39	$ 3,756.33	$ 22,711.71
250 Worth Ave. 1	50-43-43-27-69-000-0010	$ 2,153.93	$ 348.62	$ 2,502.54
250 Worth Ave. 2	50-43-43-27-69-000-0020	$ 1,987.06	$ 398.62	$ 2,385.68
250 Worth Ave. 3	50-43-43-27-69-000-0030	$ 1,451.32	$ 292.27	$ 1,743.59
250 Worth Ave. 4	50-43-43-27-69-000-0040	$ 2,565.75	$ 443.94	$ 3,009.69
259 Worth Ave.	50-43-43-23-05-015-0520	$ 17,881.43	$ 3,896.19	$ 21,777.62
403 Hibiscus Ave.	50-43-43-23-05-015-0010	$ 50,545.97	$ 6,131.38	$ 56,677.35
400 Hibiscus Ave.	50-43-43-23-05-014-0241	$ 11,348.50	$ 1,830.02	$ 13,178.52
301 Worth Ave.	50-43-43-23-05-014-0242	$ 27,447.70	$ 5,676.10	$ 33,123.80
309 Worth Ave.	50-43-43-23-05-014-0331	$ 16,537.33	$ 3,226.57	$ 19,763.91
325 Worth Ave.	50-43-43-23-05-014-0391	$ 7,779.17	$ 1,653.75	$ 9,432.92
329 Worth Ave. 0010	50-43-43-27-62-000-0010	$ 2,715.39	$ 604.01	$ 3,319.40
329 Worth Ave. 0020	50-43-43-27-62-000-0020	$ 2,448.45	$ 549.36	$ 2,997.81
329 Worth Ave. 0030	50-43-43-27-62-000-0030	$ 2,785.20	$ 620.62	$ 3,405.83
329 Worth Ave. 0040	50-43-43-27-62-000-0040	$ 500.43	$ 103.25	$ 603.68
329 Worth Ave. 0050	50-43-43-27-62-000-0050	$ 1,055.72	$ 217.85	$ 1,273.57
329 Worth Ave. 0060	50-43-43-27-62-000-0060	$ 1,375.31	$ 283.77	$ 1,659.08
329 Worth Ave. 0070	50-43-43-27-62-000-0070	$ 1,011.20	$ 208.68	$ 1,219.88
331 Worth Ave.	50-43-43-23-05-014-0430	$ 6,321.34	$ 1,404.97	$ 7,726.32
347 Worth Ave.	50-43-43-23-05-014-0510	$ 17,748.33	$ 3,395.84	$ 21,144.18
405 Cocoanut Row	50-43-43-23-05-014-0010	$ 3,817.15	$ 560.32	$ 4,377.47
9 Via Parigi	50-43-43-23-05-014-0030	$ 192.72	$ 33.76	$ 226.48
333 Worth Ave. 117S	50-43-43-27-71-001-1170	$ 1,286.87	$ 281.93	$ 1,568.81
333 Worth Ave. 118S	50-43-43-27-71-001-1180	$ 2,069.50	$ 502.08	$ 2,571.58
335 Worth Ave. 119S	50-43-43-27-71-001-1190	$ 1,654.67	$ 401.44	$ 2,056.11
337 Worth Ave. 120S	50-43-43-27-71-001-1200	$ 1,647.68	$ 399.74	$ 2,047.42
337 Worth Ave. R-1N	50-43-43-27-71-002-0010	$ -	$ -	$ -

WORTH AVENUE LOCAL IMPROVEMENTS
FINAL DEBT SERVICE AND MAINTENANCE ASSESSMENT ROLL
FY 2011

STREET ADDRESS	PROPERTY CONTROL NUMBER	DEBT SERVICE ASSESSMENT	MAINTENANCE ASSESSMENT**	TOTAL ASSESSMENT***
339 Worth Ave. 101S	50-43-43-27-71-001-1010	$ 2,635.82	$ 639.47	$ 3,275.29
341 Worth Ave. 102S	50-43-43-27-71-001-1020	$ 1,710.60	$ 415.01	$ 2,125.61
343 Worth Ave. 103S	50-43-43-27-71-001-1030	$ 1,531.15	$ 371.47	$ 1,902.62
345 Worth Ave. 104S	50-43-43-27-71-001-1040	$ 1,587.08	$ 385.04	$ 1,972.12
1 Via Mizner R-1S	50-43-43-27-71-001-0010	$ -	$ -	$ -
46 Via Mizner R-2S	50-43-43-27-71-001-0020	$ -	$ -	$ -
48 Via Mizner R-3S	50-43-43-27-71-001-0030	$ -	$ -	$ -
7 Via Mizner 105S	50-43-43-27-71-001-1050	$ 538.47	$ 117.97	$ 656.44
8 Via Mizner 106S	50-43-43-27-71-001-1060	$ 527.25	$ 115.51	$ 642.76
14 Via Mizner 109S	50-43-43-27-71-001-1090	$ 636.23	$ 139.39	$ 775.61
9 Via Mizner 107S	50-43-43-27-71-001-1070	$ 538.47	$ 117.97	$ 656.44
12 Via Mizner 108S	50-43-43-27-71-001-1080	$ 1,341.36	$ 293.87	$ 1,635.23
23 Via Mizner 110S	50-43-43-27-71-001-1100	$ 530.46	$ 116.21	$ 646.67
21 Via Mizner 111S	50-43-43-27-71-001-1110	$ 847.61	$ 189.91	$ 1,037.53
5 Via Mizner 112S	50-43-43-27-71-001-1120	$ 432.70	$ 94.80	$ 527.50
32 Via Mizner 115S	50-43-43-27-71-001-1150	$ 1,272.45	$ 278.77	$ 1,551.22
33 Via Mizner 116S	50-43-43-27-71-001-1160	$ 1,016.04	$ 222.60	$ 1,238.63
27 Via Mizner 113S	50-43-43-27-71-001-1140	$ 690.71	$ 151.32	$ 842.04
16 Via Mizner 208S	50-43-43-27-71-001-2080	$ 2,639.04	$ 552.06	$ 3,191.10
38 Via Mizner 216S	50-43-43-27-71-001-2160	$ 2,994.60	$ 626.44	$ 3,621.04
42 Via Mizner 219S	50-43-43-27-71-001-2190	$ 2,029.95	$ 388.32	$ 2,418.26
45 Via Mizner 217S	50-43-43-27-71-001-2170	$ 1,178.87	$ 225.51	$ 1,404.38
42 Via Mizner 218S	50-43-43-27-71-001-2180	$ 1,017.32	$ 194.61	$ 1,211.92
Confidential	50-43-43-27-71-002-0020	$ -	$ -	$ -
60 Via Mizner 101N	50-43-43-27-71-002-1010	$ 548.72	$ 109.76	$ 658.48
64 Via Mizner 102N	50-43-43-27-71-002-1020	$ 497.55	$ 99.53	$ 597.08
64 Via Mizner 103N	50-43-43-27-71-002-1030	$ 611.39	$ 122.30	$ 733.69
66 Via Mizner 105N	50-43-43-27-71-002-1050	$ 396.51	$ 79.31	$ 475.82
87 Via Mizner 106N	50-43-43-27-71-002-1060	$ 1,024.52	$ 204.94	$ 1,229.46
87 Via Mizner 107N	50-43-43-27-71-002-1070	$ 642.09	$ 128.44	$ 770.52
87 Via Mizner 108N	50-43-43-27-71-002-1080	$ 768.71	$ 153.77	$ 922.48
88 Via Mizner 109N	50-43-43-27-71-002-1090	$ 1,552.38	$ 288.88	$ 1,841.25
66 Via Mizner 104N	50-43-43-27-71-002-1040	$ 367.09	$ 73.43	$ 440.52
90 Via Mizner 110N	50-43-43-27-71-002-1100	$ 1,822.65	$ 364.59	$ 2,187.24
99 Via Mizner 115N	50-43-43-27-71-002-1150	$ 1,121.73	$ 224.38	$ 1,346.11
92 Via Mizner 111N	50-43-43-27-71-002-1110	$ 909.41	$ 181.91	$ 1,091.32
96 Via Mizner 112N	50-43-43-27-71-002-1120	$ 428.48	$ 85.71	$ 514.20
99 Via Mizner 114N	50-43-43-27-71-002-1140	$ 364.53	$ 72.92	$ 437.45
64 Via Mizner 201N	50-43-43-27-71-002-2010	$ 1,050.72	$ 201.42	$ 1,252.14
TOTALS**		**$ 868,010.74**	**$ 167,604.99**	$ 1,035,615.73

*The Land Assessment for 172 Worth Ave. is assignd to 150 Worth Ave. by Agreement of the Property Owner.

**Includes $1,500 Bank Charge.

***Include the 1% collection fee of the County Tax Collector, a 1% service fee of the County property Appraiser and a 4% discount for early payment of taxes

APPENDIX E

FORM OF PREPAYMENT NOTICE

Town of Palm Beach
P. O. Box 2029
Palm Beach, Florida 33480

Re: Worth Avenue Assessment Area

The Town Council of the Town of Palm Beach, Florida (the "Town"), recently established and approved a special assessment against property within the Worth Avenue Assessment Area of the City (the "Assessment Area") to fund the design, construction, and installation of the Worth Avenue Improvement Project and the related Maintenance. This type of financing where the property owners participate in the cost of the program is used throughout Florida and is consistent with the policy of the Town.

The assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. The assessments will be payable in not to exceed thirty (30) annual installments, the first of which shall be included on the ad valorem tax bill to be mailed in November 2010. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

The Town has financed this project with long-term, permanent financing. This will permit the cost attributable to your property to be amortized over a period of not to exceed thirty (30) years. However, you may choose to prepay your assessment in full at any time prior to _________, 2011 to avoid additional interest and other annual costs associated with the assessment program. The amount required to prepay the assessment on or prior to __________, 2011 is {insert amount}.

Please make checks for prepayment amounts payable to the Town of Palm Beach, Florida, Attention: Finance Department, P. O. Box 2029, Palm Beach, Florida 33480. Please be sure to either write the assessment parcel number (shown at the top of this letter) on your check or return this letter with your payment.

Assessment records and copies of applicable Ordinances and Resolutions passed by the Town Council are on file at the offices of the Town Manager, located at 360 South County Road, Palm Beach, Florida.

TOWN OF PALM BEACH, FLORIDA

RESOLUTION NO. 91-10

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 2010-2011 FISCAL YEAR.

WHEREAS, Section 200.065, Florida Statutes, requires among other things that the Town Council of the Town of Palm Beach adopt the tentative General (Operating) Fund, Debt Service Fund Budgets, and Budgets for Other Funds after notice and public hearing, prior to adopting final millage rates or final budgets; and

WHEREAS, the Town Council has conducted a public hearing on the tentative General (Operating) Fund millage rate and budget as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH:

Section 1. The tentative General (Operating) Fund, Debt Service Fund Budgets, and Budgets for Other Funds for the Town of Palm Beach as attached, marked Exhibit A, are hereby adopted for the Fiscal Year beginning October 1, 2010, and ending September 30, 2011.

Section 2. The tentative General (Operating) Fund, Debt Service Fund Budgets, and Budgets for Other Funds adopted by this resolution shall be subject to review and amendment by the Town Council of the Town of Palm Beach at a public hearing to be conducted at 5:01 P.M. on Wednesday, September 29, 2010, in the Town Council Chambers, 360 South County Road, Palm Beach, Florida.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 13th day of September 2010.

Jack McDonald, Mayor

David A. Rosow, Town Council President

Gail Coniglio, Town Council President Pro Tem

William J. Diamond, Town Council Member

ATTEST:

Richard M. Kleid, Town Council Member

Joanna Cunningham, Town Clerk

Robert N. Wildrick, Town Council Member

Exhibit A

BUDGET SUMMARY
TOWN OF PALM BEACH - FISCAL YEAR 2010-2011

General Fund 3.2512

ESTIMATED REVENUES		GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTER-PRISE FUND	INTERNAL SERVICE FUND	TRUST FUND	TOTAL ALL FUNDS
Taxes:	Millage per $1,000							
Ad Val Taxes - Operating	3.2512	$36,245,500	$0	$0	$0	$0	$0	$36,245,500
Sales and Use Taxes		7,829,000	0	0	0	0	0	7,829,000
Licenses and Permits		6,104,300	0	0	0	0	0	6,104,300
Intergovernmental Revenue		1,129,000	0	4,827,100	0	0	845,000	6,801,100
Charges for Services		3,351,803	0	0	5,017,276	8,464,565	0	16,833,644
Fines and Forfeitures		841,000	0	0	0	0	0	841,000
Contributions		0	0	0	0	0	13,580,544	13,580,544
Special Assessments		0	0	944,000	0	0	0	944,000
Bond Proceeds		0	0	0	0	0	0	0
Interest		1,366,000	1,500	551,000	22,000	194,302	3,495,000	5,629,802
Miscellaneous		287,500	0	0	400	30,000	1,000	318,900
TOTAL SOURCES		$57,154,103	$1,500	$6,322,100	$5,039,676	$8,688,867	$17,921,544	$95,127,790
Transfers In		2,039,000	4,481,728	4,850,000	0	0	0	11,370,728
Fund Balances/Reserves/Net Assets		4,541,745	116,565	33,935,800	0	3,750,000	28,616	42,372,726
TOTAL REVENUES,TRANSFERS & BALANCES		$63,734,848	$4,599,793	$45,107,900	$5,039,676	$12,438,867	$17,950,160	$148,871,244
EXPENDITURES								
General Government		$12,158,058	$0	$0	$0	$11,601,328	$6,354,200	$30,113,586
Public Safety		30,121,180	0	0	0	0	8,830,000	38,951,180
Physical Environment		11,540,278	0	0	0	0	0	11,540,278
Transportation		1,077,595	0	41,570,800	0	0	0	42,648,395
Culture and Recreation		1,747,737	0	0	4,239,572	0	0	5,987,309
Principal Retirement		0	4,359,663	0	0	0	0	4,359,663
Interest and Fees		0	11,500	0	0	0	0	11,500
TOTAL EXPENDITURES		$56,644,848	$4,371,163	$41,570,800	$4,239,572	$11,601,328	$15,184,200	$133,611,911
Transfers Out		7,090,000	116,565	3,525,163	639,000	0	0	11,370,728
Fund Balances/Reserves/Net Assets		0	112,065	11,937	161,104	837,539	2,765,960	3,888,605
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES		$63,734,848	$4,599,793	$45,107,900	$5,039,676	$12,438,867	$17,950,160	$148,871,244

PUBLISH: SEPTEMBER 26, 2010