TOWN COUNCIL MINUTES OF SPECIAL MEETING HELD ON

SEPTEMBER 12, 1991 AT 5:01 PM

Roll Call

I. CALL TO ORDER AND ROLL CALL - The Special Town Council meeting of the Town Council of Palm Beach was called to order at 5:04 PM by President Pro Tem Weinberg in the Town Hall Council Chambers. On roll call, those found to be in attendance were Mayor Marix, President Pro Tem Weinberg, Councilwoman Douthit and Councilman Ilyinsky. (Absent were President Heeke and Councilwoman Wiener). Also attending for all or portions of the meeting were: Mr. Doney, Mrs. Peters, Mrs. Crozier, Chief Terlizzese, Chief Elmore, Mr. Jakubiak, Mr. Bitzer, Mrs. Zamecnik, Mr. Dusey, Mr. Myers, and Cpt. Shetron

Invocation

II. INVOCATION AND PLEDGE OF ALLEGIANCE - Invocation was given by Mrs. Peters. Pledge of Allegiance was recited.

III. APPROVAL OF AGENDA - Agenda was approved on motion of Mr. Ilyinsky. Seconded by Mrs. Douthit. On roll call, the motion carried unanimously.

Public Hearing FY 92 Millage

IV. PUBLIC HEARING ON FINAL FY92 MILLAGE RATE AND BUDGET - President Pro Tem Weinberg explained this is a public hearing on the final FY92 Millage Rate and Budget. He reported the first meeting of the Town Council on this matter was held on September 4, 1991 at 5:01 PM.

A. Memorandum Dated September 9, 1991, Regarding Proposed Millage and Budgets After Actions Taken at September 4th Public Hearing - Mr. Weinberg stated at that meeting the following millage rates were tentatively adopted:

General Fund - 3.7077 mills
Debt Service Fund - .7397 mills
Total of 4.5104 mills

B. Proposed Operating Millage Exceeds "Rolled-Back Rate" by 4.97 Percent - Mr. Weinberg explained the millage rate of 3.7077 mills represents a 4.97 increase over the roll-back rate of 3.5921 mills.

C. Major Specific Purposes for Which Ad Valorem Tax Revenues are Proposed to be Increased - Mr. Doney xplained the FY92 proposed General Fund Budget is $27,384,098 which is an increase over FY91 adjusted budget of $224,716, with the major items for the increase being:

Regular Salaries - Increase for FY92 of $348,448
Retirement Funding - Increase for FY92 of $304,071
Group Insurance - Increase for FY92 - Net $986,070
but total gross increase is $1,236,070
Worker's Compensation and Liability Insurance - Increase for FY92 - $148,558
Mr. Doney announced there is a decrease for telephone services in the amount of $47,498.

Mr. Doney stated the total of the increases and one decrease is $1,739,649.

D. Comments and Questions from Public - None.

Mayor Marix commented they have taken a great deal of time to go through the budget with many meetings and it is up and she would like to see it be a lesser figure, as she has said many times, but it should be understood that the biggest problem to the Town's taxes comes from the School Board, the County and other taxing districts.

Mr. Doney stated they have compared several examples of what the impact would be to the Town's taxpayers bills, based on the Town's millage only and keeping in mind that of a Town taxpayer's total tax bill, approximately 21% goes to the Town and the 79% goes to the Palm Beach County School Board, the Palm Beach County Board of County Commissioners and other special taxing districts, in particular the Health Care Taxing District.

E. Discussion and Adoption (With Changes, If Any) of Resolution No. 47-91 Adopting a Final Millage Rate for FY92

Res.47-91

Mr. George Hyam addressed the Council, complimented the Council for their handling of the budget and asked if Mr. Pryor could be heard about the efforts the Committee on Good Government has been working on.

Mr. Doney read the Resolution No. 47-91:

Res.47-91

A RESOLUTION OF THE TOWN OF PALM BEACH ADOPTING FINAL MILLAGE RATES AND LEVYING AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 1991 AND ENDING SEPTEMBER 30, 1992, SETTING FORTH CERTAIN INFORMATION REGARDING ROLLED BACK RATES; DIRECTING THE TOWN MANAGER OR THE FINANCE DIRECTOR TO ADJUST THE ADOPTED MILLAGE RATES IN THE EVENT OF CHANGES IN THE ASSESS-MENT ROLL AND TAXABLE VALUE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, The Town Council of the Town of Palm Beach has held public hearings on the tentative budget and proposed millage rates for the 1991-1992 Fiscal Year and has adopted a tentative budget and proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the Town of Palm Beach proposes by a separate resolution to adopt a final budget and make appropriations for various funds of the Town of Palm Beach for the fiscal year beginning October 1, 1991 and ending September 30, 1992, and

WHEREAS, the budget as proposed will require that the sum of $18,030,705 be raised and collected by an ad valorem tax levy.

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

SECTION 1. The sum of $18,030,705 shall be raised and collected for the Town of Palm Beach by ad valorem taxes for the fiscal year beginning October 1, 1991 and ending September 30, 1992, as follows:A tentative budget for the Town of Palm Beach as attached, marked Exhibit A, is hereby adopted for the fiscal year ending September 30, 1991.

SECTION 2. The tentative budget 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 PM on Thursday, September 12, 1991, in the Town Council Chambers, 360 South County Road, Palm Beach, Florida.

Res. 47-91

1. There is hereby levied on all non-exempt taxable property within the Town of Palm Beach an ad valorem tax of 3.7707 mills for operational purposes and an ad valorem tax of .7397 mills for Debt Service, making a total of 4.5104 mills;

2. Such millage shall be levied upon the dollar amount of the assessed evaluation of all non-exempt taxable property in the Town of Palm Beach, as returned by the Palm Beach County Property Appraiser as shown by the 1991 Assessment Roll for the Town, allowing homestead and other lawful exemptions. All such taxes so specified or levied are ordered extended upon the assessment rolls to show the tax attributable to all taxable property and shall be collected by the Palm Beach County Tax Collector as provided by Law.

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

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

(1) The millage rate levied herein is 4.97% more than the "rolled-back rate", which represents "the percentage increase in property taxes" according to the characterization ascribed to said percentage by the Florida Legislature.

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

SECTION 5. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Town Council of the Town of Palm Beach this 12th day of September, 1991.

Motion was called for by the President Pro Tem who stated this Resolution sets forth a millage rate of 3.7707 mills for the General Operating Fund and .7397 for the Debt Service Fund for a total of 4.5104 mills and Mr. Ilyinsky so moved. Seconded by Mrs. Douthit.

Mrs. Hope addressed the Council, asking why the Town of Palm Beach had to raise its taxes when the taxpayers are already overtaxed by other authorities, stating everyone had to live within its means and the Town of Palm Beach should put a freeze on everything so the taxes do not increase for the Town. Mr. Doney explained the budgeting process noting they all have justifiable expenses in order to provide for the level of service and programs required by the Town residents, and the budget proposed is impacted by the major increases which he pointed out earlier and the major increase is the result of health insurance. He advised some of the capital improvement projects, such as the South Fire Station, have been transferred to the budget for FY92-93. Mayor Marix pointed out that is not a saving but a delayed payment, however, the insurance has increased and the insurance program is being altered in order to curb some expenses. She stated she too hoped there could be decreases in other areas, but it just didn't happen, however, all-in-all, she thought it was quite a bit without putting a freeze on, as that does create quite a lot of problems.

An unidentified woman addressed the Council noting the tax base has been made higher because of the increase of the taxes by the County and the School Board, etc., so that would be that much more for the Town to base its increase on. Mayor Marix responded they tried to offset some of it, but unfortunately due to the increases stated by Mr. Doney, it wasn't all offset.

Mr. Louis Pryor addressed the Council pointing out he would be less than honest if he didn't state he was a little disappointed with the Town's budget and asked if he could challenge the Town Manager and the staff to next year put forth more effort to initiate imaginative measures to reduce expenditures, especially in the area of people and organization. He pointed out almost 70% of the budget is in the area of wages and fringe benefits and one, two or three people can make a significant difference especially with regards to fringe benefits.

He felt there was a great difference what the Town of Palm Beach has done compared to surrounding municipalities and on that end, he feels they have done a good job. He explained that ten years ago 36% of the Tax bill stayed in the Town of Palm Beach and 64% went to services provided by the County and the School Board whereas at this time approximately 21% of the tax bill stays in this Town and 79% goes to the other taxing entities. He felt what the elected officials and appointed officials have done by comparison a commendable job as the taxes for the Town have been reduced, and the trouble is elsewhere and out of hand.

President Pro Tem Weinberg assured Mr. Pryor that the Town Manager and all Department Heads have been challenged and will continue to be challenged in an effort to have greater productivity and less expenditures.

Mayor Marix agreed with Mr. Pryor wholeheartedly and also thought they could have done better but not a lot better, compared to their problem and she felt they did do well and encouraged all in the room who have not signed the petition being circulated by the Committee on Good Government to try and put a cap on the assessments, to do so.

Mr. Weinberg asked Mrs. Peters if the Proof of Publication had been received for the advertising for this Hearing to which Mrs. Peters responded affirmatively.

On roll call, the motion carried unanimously.

F. Discussion and Adoption (With Changes, If Any) of Resolution No. 48-91 Adopting a Final Budget for FY92

Mr. Doney read the Resolution No. 48-91 in its entirety: Res.48-91

RESOLUTION NO. 48-91 - A RESOLUTION OF THE TOWN OF PALM BEACH ADOPTING A FINAL BUDGET AND APPROPRIATE FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 1991 AND ENDING SEPTEMBER 30, 1992, PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Palm Beach has held a public hearing upon its proposed millage rates and its tentative budget for the 1991-1992 fiscal year and has adopted a tentative budget and proposed millage rates necessary to fund the tentative budget; and

WHEREAS, a further public hearing has been held to finalize the budget and adopt a millage rate; now therefore

BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH:

SECTION ONE.....The budget for the Town of Palm Beach as attached, marked Exhibit A, is hereby adopted as the final and approved budget for the fiscal year ending September 30, 1992.

SECTION TWO.....Funds are hereby appropriated in accordance with the Town Charter as set forth in the budget adopted above.

SECTION THREE....All funds appropriated for the 1990-1992 fiscal year which are encumbered but unexpended as of the last day of the fiscal year shall be deemed reappropriated for the same purposes for the 1991-92 fiscal year.

SECTION FOUR....The Town Council hereby authorizes and directs the Town Manager to implement and administer the budget as adopted herein.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH THIS 12TH DAY OF SEPTEMBER, 1991.

EXHIBIT A - BUDGET SUMMARY - TOWN OF PALM BEACH FISCAL YEAR 1991-1992:

FY 92 PROPOSED:		
GENERAL FUND:		
REVENUES		
AD VALOREM TAXES	3.7707 mills	$15,143,607
GENERAL USE TAXES		4,138,000
LICENSES AND PERMITS		1,448,600
INTERGOVERNMENTAL		1,041,966
CHARGES FOR SERVICES		957,200
FINES AND FORFEITURES		466,000
INTEREST		950,000
MISCELLANEOUS		1,638,905
USE OF FUND BALANCE		1,599,767
TOTAL		$27,384,098
EXPENDITURES:		
GENERAL GOVERNMENT		$ 3,518,148
DEVELOPMENT REGULATION		1,239,358
PUBLIC SAFETY		12,596,939
PHYSICAL ENVIRONMENT		7,330,616
TRANSPORTATION		989,121
CULTURAL AND RECREATION		740,816
CAPITAL OUTLAY		969,100
TOTAL		$27,384,098
DEBT SERVICE FUND		
REVENUES		
AD VALOREM TAXES	.7397 mills	$2,957,098
EXPENDITURES		
DEBT PAYMENTS		2,951,098
OTHER		6,000
TOTAL		2,957,000

Motion was made by Mrs. Douthit to adopt Resolution No. 48-91. Seconded by Mr. Ilyinsky. On roll call, the motion carried unanimously.

Mr. Weinberg explained this concludes the procedure to adopt the Town's millage rate and budget for the year beginning October 1, 1991 and thanked all for their participation.

V. ANY OTHER MATTERS. There were no other matters.

VI. ADJOURNMENT. There being no further business, the meeting was adjourned at 5:43 PM. Adjournment

Grace T. Peters