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Mayor Keith A. James
Commission President Cathleen Ward (District 1)
Commissioner Shalonda Warren (District 2)
Commissioner Christy Fox (District 3)
Commissioner Joseph A. Peduzzi (District 4)
Commissioner Christina Lambert (District 5)

City Administrator Faye W. Johnson
City Attorney Kimberly Rothenburg
City Clerk Shaquita Edwards

**City of West Palm Beach
Special City Commission
Pass/Fail Agenda
Thursday, July 18, 2024
4:45 PM**

In accordance with the provisions of the Americans with Disabilities Act (ADA), persons in need of a special accommodation to participate in this proceeding shall, within three days prior to any proceeding, contact the City Clerk's Office, 401 Clematis Street, West Palm Beach, FL 33401, (561) 822-1210.

1. CALL TO ORDER

2. CIVILITY AND DECORUM

The City of West Palm Beach is committed to civility and decorum by its officials, employees and members of the public who attend this meeting. The City Code, Secs. 2-31(8), 2-31(18) and 2-31(22), provides in pertinent part:

- Officials shall be recognized by the Chair and shall not interrupt a speaker.
- Public comment shall be addressed to the City Commission as a whole and not to any individual on the dais or in the audience.
- Displays of anger, rudeness, ridicule, impatience, lack of respect and personal attacks are strictly prohibited.
- Unauthorized remarks from the audience, stamping of feet, whistles, yells and similar demonstrations shall not be permitted.
- Offenders may be removed from the meeting.
- Any person desiring to address the Commission **shall** file a written request with the city clerk prior to consideration of the matter by the Commission or prior to the public comment portion of a meeting. The person wishing to speak **shall** complete a comment card for each agenda item the person wishes to address, which **shall** include the person's full name, address, and the numbered agenda item. The person will not be recognized if the comment card is not completed.

3. PUBLIC HEARING-ITEM APPROVED.

- 3.1. Resolution No. 149-24 establishing maximum millage rates for fiscal year 2024/2025 at 8.1308 (not to exceed rate), which is 3.19% more than the rolled-back rate of 7.8796 and debt service millage rate of 0.0633 for the fiscal year 2024/2025 and establishing the date for a public hearing on adoption of the budget for fiscal year 2024/2025.

Originating Department:

Finance

Ordinance/Resolution:

RESOLUTION NO. 149-24: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WEST PALM BEACH, FLORIDA, ESTABLISHING MAXIMUM MILLAGE RATES FOR FISCAL YEAR 2024/2025; AUTHORIZING THE MAYOR TO SIGN STATE DEPARTMENT OF REVENUE (DOR) FORM DR-420 (CERTIFICATION OF TAXABLE VALUE) AND OTHER DOR FORMS IN CONNECTION WITH CERTIFYING THE CITY'S OPERATING MILLAGE AT 8.1308 AND DEBT SERVICE MILLAGE RATE AT 0.0633 FOR FISCAL YEAR 2024/2025 AND TO DELIVER SUCH TO THE PALM BEACH COUNTY PROPERTY APPRAISER; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

Staff Recommended Motion:

Approve Resolution No. 149-24 and set the first Public Hearing on the proposed budget for September 9, 2024.

Background Information:

Truth in Millage (TRIM), under State Law, Sec. 200.065, Florida Statutes, requires the City to certify to the County Property Appraiser's Office the maximum operating and debt service millage rates to be included on the Notice of Property Taxes (TRIM Notice), which will be mailed in August to each property owner. Department of Revenue (DOR) Form DR-420 is used to certify such millage to the County Property Appraiser and establishes the date of the first public hearing to consider the proposed millage rate and budget as of September 9, 2024, at 5:01 PM in the City Commission Chambers.

The millage rates certified by Form DR-420 and DR-420 DEBT are the most the City could levy. The City can lower the proposed millage rates at any time prior to the completion of the second budget hearing. Resolution No. 149-24 certifies the City's operating millage rate at 8.1308 and the debt service millage rate at 0.0633 mills.

The purpose of Form DR-420 is also to highlight whether or not a municipality is proposing a tax increase for operations above that of the calculated rolled-back rate. For purposes of TRIM, any increase in the operating millage rate above the calculated rolled-back rate is considered a tax increase. The rolled-back rate is the calculated rate that produces

the same amount of operating tax revenue for fiscal year 2023/2024 as that which was available in fiscal year 2023/2024, excluding new construction. The calculated rolled-back rate for fiscal year 2024/2025 is 7.8796 mills. The proposed millage rate of 8.1308 is 3.19% above the calculated rolled-back rate and therefore, represents a tax increase, per State statute.

The debt service millage rate of 0.0633 mills will be levied to generate revenue sufficient to cover approximately \$1,405,000 of debt service on General Obligation Bonds. The outstanding bonds are:

- General Obligation Park Bond (2021)--Debt service is \$1,405,000.

Resolution No. 149-24 authorizes the Mayor to sign the DOR forms certifying the City's proposed millage rates and sets the first public hearing on the proposed budget for fiscal year 2024/2025 for September 9, 2024.

Fiscal Note:

Will be utilized in the FY2025 budget.

4. ADJOURNMENT- 4:52 PM

*Pursuant to Resolution No. 179-95, adopted according to the provisions of Section 286.0115, Florida Statutes, members of the Commission shall disclose on the record: 1) ex-parte communications - verbal or written; 2.) written communications shall be placed in the record; and 3) site visits, investigations, etc. shall be disclosed.

NOTICE: If any person decides to appeal any decision made by the City Commission at this meeting, that person will need a record of the proceedings, and that, for such purposes, may need to ensure that a verbatim records of the proceedings be made, which record includes the testimony and evidence upon which the appeal is based. The City of West Palm Beach does not prepare or provide such record.