

**AGENDA
CITY OF LAKE WORTH BEACH
SPECIAL CITY COMMISSION MEETING
CITY HALL COMMISSION CHAMBER
THURSDAY, SEPTEMBER 12, 2019 - 6:00 PM**

1. ROLL CALL:

2. INVOCATION OR MOMENT OF SILENCE: on behalf of Commissioner Scott Maxwell

3. PLEDGE OF ALLEGIANCE: led by Commissioner Omari Hardy

4. AGENDA - Additions/Deletions/Reordering:

5. PUBLIC HEARINGS:

A. Resolution No. 48-2019 - First Public Hearing - Adopt the Fiscal Year 2019-2020 Tentative Millage Rate and set the second public hearing for September 24, 2019

B. Resolution No. 49-2019 - First Public Hearing - Adopt the Fiscal Year 2019-2020 Proposed City Budget and set the second public hearing for September 24, 2019

C. Resolution No. 50-2019 - First Public Hearing - Adopt the Debt Service Rate and set the second public hearing for September 24, 2019

6. NEW BUSINESS:

A. Resolution No. 51-2019 - establish Stormwater rates for Fiscal Year 2019-2020

B. Resolution No. 52-2019 - establish Refuse rates for Fiscal Year 2019 -2020

C. Adopt the Fiscal Year 2020 Administrative Charge for Services

D. Adopt the Fiscal Year 2020 Contribution from Enterprise Operations

7. ADJOURNMENT:

If a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or 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. (F.S. 286.0105)

AGENDA DATE: September 12, 2019 – Special Meeting **DEPARTMENT:** Financial Services

EXECUTIVE BRIEF

TITLE:

Resolution No. 48-2019 - First Public Hearing - Adopt the Fiscal Year 2019-2020 Tentative Millage Rate and set the second public hearing for September 24, 2019

SUMMARY:

The resolution sets the Tentative Millage Rate of 5.4945 mills to fund the City's Proposed FY 2019-2020 operating Budget.

BACKGROUND AND JUSTIFICATION:

The budget and property tax rate adoption process is governed by Chapter 200, Florida Statutes, which sets forth the TRIM (Truth-In-Millage) process. In Florida, properties are assessed by the County Property Appraiser; levied by each taxing entity; and, collected by the County Tax Collector. Taxing entities are required to hold two (2) public hearings for the adoption of a property tax (millage) rate and budget. The first public hearing is advertised by the Property Appraiser mailing a TRIM notice to each property owner. Chapter 200, Florida Statutes, requires the City to:

1. Notify the County Property Appraiser of the City's tentative millage rate in July and of the date and time of first public hearing on the millage and budget. The City complied with this requirement and the City informed the Property Appraiser of the first hearing date and time (September 12, 2019, at 6:00pm). The Property Appraiser sent out its TRIM notice notifying the citizens of the tentative millage rate and date and time of the first hearing.
2. Hold its first public hearing on the tentative millage rate and proposed budget. The City is conducting the first public hearing on September 12, 2019 (this agenda) and City staff is proposing a tentative millage rate and proposed budget to be adopted.
3. Advertise the tentative rate and proposed budget adopted at the first public hearing and the date and time of the second public hearing in a newspaper of general circulation (the Palm Beach Post). The advertisement must be published 2 to 5 days prior to the final public hearing, which is scheduled for September 24, 2019 at 6:00 PM.
4. At the second public hearing, the City Commission must adopt a final millage rate and final operating budget for fiscal year 2019-2020.
5. Subsequent to the final adoption, the City must deliver the resolution adopting the final millage rate to the County Property Appraiser, the County Tax Collector, and the Department of Revenue within 3 days after the final public hearing.

With the inclusion of the County Fire MSTU millage 3.4581, the City's maximum available Operating Millage cannot exceed 6.5419 mills. The tentative millage is 5.4945 mills (or \$5.4945 per \$1,000 assessed valuation), which is 8.27% more than the rolled-back rate of 5.0754 mills.

MOTION:

Move to approve/disapprove Resolution No. XX-2019 which adopts a tentative millage rate of 5.4945 mills for the Fiscal Year 2019-2020 and schedule the second public hearing on September 24, 2019.

ATTACHMENT(S):

Fiscal Impact Analysis – not applicable
Resolution No. XX-2019

AGENDA DATE: September 12, 2019 – Special Meeting **DEPARTMENT:** Financial Services

EXECUTIVE BRIEF

TITLE:

Resolution No. 49-2019 - First Public Hearing - Adopt the Fiscal Year 2019-2020 Proposed City Budget and set the second public hearing for September 24, 2019

SUMMARY:

In accordance with the City's code of ordinances and Florida Statutes, the FY 2019-2020 Proposed Annual Budget for the City of Lake Worth Beach is hereby submitted. Expenditures for the tentative FY 2019-2019 Annual Operating Budget total \$164,184,603 for all City funds. Attached to is a schedule of expenditures by fund.

BACKGROUND AND JUSTIFICATION:

The proposed FY 2019-2020 Annual Operating Budget is a level service budget compared to the FY 2019 budget and contains programs relating to City operations that provide core services to the City's taxpayers, residences and visitors.

Highlights of the FY 2019-2020 budget are:

- No change in the City's millage rate equaling; the General Fund millage rate of 5.4945 mills, plus the Municipal Services Taxing Unit, MSTU, rate of 3.4581 mills totaling 8.9526 mills.
- Eliminating appropriating fund balance in the General Fund while adding \$322,850 to fund balance in the General Fund, and \$3.450 million in aggregate fund balance City wide.
- Increase in Local Sewer rates of 15% to offset increased capital projects.
- Increase in Water Rates of 3.75% to offset capital project costs, including the 2" watermain replacements.
- Increase in Stormwater rates of 3.5%.

The City Commission has held four budget workshops including Financial Modeling by Stantec in preparation of adopting this proposed budget. The City's FY 2019-2020 operating budget is balanced, see the "Appropriations Summary- by Fund," schedule and is hereby submitted for approval.

MOTION:

Move to approve/disapprove Resolution 49-2019 adopting the proposed operating budget for the Fiscal Year 2019-2020 and schedule the second public hearing on September 24, 2019.

ATTACHMENT(S):

Fiscal Impact Analysis – not applicable

Resolution 49-2019

FY2020 Proposed Budget by Fund

Budget Summary of Revenues, Use of Fund Balance and Expenditures

AGENDA DATE: September 12, 2019 – Special Meeting **DEPARTMENT:** Financial Services

EXECUTIVE BRIEF

TITLE:

Resolution No. 50-2019 - First Public Hearing - Adopt the Debt Service Rate and set the second public hearing for September 24, 2019

SUMMARY:

The resolution sets the Tentative Debt Service Millage Rate of 1.1100 mills to fund the City's Voter Approved 2017/2018 General Obligation Bond Fund Levy.

BACKGROUND AND JUSTIFICATION:

In November 2016, approximately 67% or two-thirds of Voters of the City of Lake Worth Beach approved the issuance of General Obligation Bonds for Road Improvement Projects in an amount not to exceed forty million dollars. For FY 2019-2020 receipts of debt rate and must cover debt service payments in the amount of \$2,154,088.

The debt service property tax rate adoption process is governed by Chapter 200, Florida Statutes, which sets forth the TRIM (Truth-In-Millage) process. In Florida, properties are assessed by the County Property Appraiser; levied by each taxing entity; and, collected by the County Tax Collector. Taxing entities are required to hold two (2) public hearings for the adoption of a debt service property tax (millage) rate and budget. The first public hearing is advertised by the Property Appraiser mailing a TRIM notice to each property owner. Chapter 200, Florida Statutes, requires the City to:

6. Notify the County Property Appraiser of the City's tentative debt service millage rate in July and of the date and time of first public hearing on the millage and budget. The City complied with this requirement and informed the Property Appraiser of the first hearing date and time (September 12, 2019, at 6:00pm). The Property Appraiser sent out its TRIM notice notifying the citizens of the tentative debt service millage rate and date and time of the first hearing.
7. Hold its first public hearing on the tentative millage rate and proposed budget. The City is conducting the first public hearing on September 12, 2019 (this agenda) and City staff is proposing a tentative debt service millage rate and proposed budget to be adopted.
8. Advertise the tentative rate and proposed budget adopted at the first public hearing and the date and time of the second public hearing in a newspaper of general circulation (the Palm Beach Post). The advertisement must be published 2 to 5 days prior to the final public hearing, which is scheduled for September 24, 2019 at 6:00 PM.
9. At the second public hearing, the City Commission must adopt a final debt service millage rate and budget for fiscal year 2019-2020.
10. Subsequent to the final adoption, the City must deliver the resolution adopting the final debt service millage rate to the County Property Appraiser, the County Tax Collector, and the Department of Revenue within 3 days after the final public hearing.

MOTION:

Move to approve/disapprove Resolution No. XX-2019 which adopts a tentative debt service millage rate of 1.1100 mills for the Fiscal Year 2019-2020 and schedule the second public hearing on September 24, 2019.

ATTACHMENT(S):

Fiscal Impact Analysis – not applicable
Resolution No. XX-2019

AGENDA DATE: September 12, 2019 – Special Meeting **DEPARTMENT:** Financial Services

EXECUTIVE BRIEF

TITLE:

Resolution No. 51-2019 - establish Stormwater rates for Fiscal Year 2019-2020

SUMMARY:

This resolution will set the unchanged Special Assessment fee of \$78.25 per ERU for Storm Water for the upcoming year. The Fiscal Year 2019-2020 Storm Water Management Fund is predicated on the assessment rate.

BACKGROUND AND JUSTIFICATION:

In order to re-impose Storm Water Service Assessments for the Fiscal Year commencing October 1, 2019, the Assessment Ordinance requires the City Commission to adopt an Annual Assessment Resolution which confirms or amends the Storm Water Assessment Roll.

The adoption process is governed by the State Statute known as Truth In Millage (TRIM) as the City is using the Uniform Assessment Collection Act under Chapter 197, Florida Statutes.

MOTION:

Move to approve/disapprove

ATTACHMENT(S):

Fiscal Impact Analysis – not applicable
Resolution No. 51-2019

AGENDA DATE: September 12, 2019 – Special Meeting **DEPARTMENT:** Financial Services

EXECUTIVE BRIEF

TITLE:

Resolution No. 52-2019 - establish Refuse rates for Fiscal Year 2019 -2020

SUMMARY:

This resolution will establish the annual assessment for Residential Refuse rates for FY 2019-2020 in the amount of \$233.47 per residential unit.

BACKGROUND AND JUSTIFICATION:

In order to re-impose Solid Waste Service Assessments for the Fiscal Year commencing October 1, 2019, the Assessment Ordinance requires the City Commission to adopt an Annual Assessment Resolution which confirms or amends the Solid Waste Assessment Roll for Residential Refuse rates. All other Solid Waste Service rates (e.g., commercial and mobile home parks) are set by separate resolution.

The adoption process is governed by the State Statute known as Truth In Millage (TRIM) as the City is using the Uniform Assessment Collection Act under Chapter 197, Florida Statutes.

MOTION:

Move to approve/disapprove Resolution No. 52-2019 – the Solid Waste Annual Assessment for Residential Refuse Rates for Fiscal Year 2019-2020.

ATTACHMENT(S):

Fiscal Impact Analysis – not applicable
Resolution No. 52-2019

EXECUTIVE BRIEF

TITLE:

Adopt the Fiscal Year 2020 Administrative Charge for Services

SUMMARY:

The Fiscal Year 2020 Administrative Charge for Services are charges for current services of the General Fund to Enterprise Operations and Special Revenue Funds.

BACKGROUND AND JUSTIFICATION:

The City of Lake Worth Beach Administrative Charge for Services are charges for current services. It includes all costs related to services performed by general fund activities for enterprise operations and special revenue funds. All other Administrative Charge for Services is calculated based on the budget of the enterprise operation/special revenue fund and the administrative service costs of the General Fund. The Administrative Charge for Services are reviewed annually and budgeted accordingly. The Fiscal Year 2020 Administrative Charge for Services total \$3,912,290.

Enterprise Operations and Special Revenue Funds	Calculated Administrative Charge for Services
Electric	\$1,811,900
Water	859,850
Local Sewer	599,780
Regional Sewer	308,190
Refuse	73,350
Building	36,220
Total Administrative Charge for Services	\$3,912,290

MOTION:

Move to approve/disapprove the adoption of the Fiscal Year 2020 Administrative Charge for Services, subject to final adoption of the Fiscal Year 2020 Annual Operating Budget on September 24, 2019.

ATTACHMENT(S):

N/A

AGENDA DATE: September 12, 2019 – Special Meeting **DEPARTMENT:** Financial Services

EXECUTIVE BRIEF

TITLE:

Adopt the Fiscal Year 2020 Contribution from Enterprise Operations

SUMMARY:

The Fiscal Year 2020 Contributions from Enterprise Operations are a portion of enterprise receipts made to the General Fund.

BACKGROUND AND JUSTIFICATION:

The City of Lake Worth Beach Contributions from Enterprise Operations are based on current service levels. Contribution amounts are calculated based on a percentage of the budget of the enterprise operation. The Contributions from Enterprise Operations are reviewed annually and budgeted accordingly. The Fiscal Year 2020 Contribution from Enterprise Operations total \$7,438,453.

Enterprise Operations	Calculated Contributions
Electric	\$4,536,491
Water	1,489,726
Local Sewer	608,870
Stormwater	201,567
Refuse	601,797
Total Contributions	\$7,438,453

MOTION:

Move to approve/disapprove the adoption of the Fiscal Year 2020 Contributions from Enterprise Operations, subject to final adoption of the Fiscal Year 2020 Annual Operating Budget on September 24, 2020.

ATTACHMENT(S):

N/A