

Council Members

Roger Manning-Mayor
Katrina Long Robinson-Vice Mayor
John Stanavitch-Seat 1
Kara Crump-Seat 2
Phillip Everett-Seat 3



City of Westlake

4001 Seminole Pratt Whitney Rd.
Westlake, Florida 33470
Phone: 561-530-5880
Fax: 561-790-5466

Regular Meeting

Monday, April 10, 2017

Meeting Location

Westlake Council Chambers

4005 Seminole Pratt-Whitney Road

Westlake, FL 33470

7:00 PM

PLEASE TAKE NOTICE AND BE ADVISED, that if any interested person desires to appeal any decision made by the City Council with respect to any matter considered at this meeting or hearing, such interested person will need a record of the proceedings and for such purpose 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. The meeting/hearing may be continued to another date and time as may be found necessary during the aforesaid meeting. In accordance with the provisions of the Americans with Disabilities Act (ADA), any person requiring special accommodations at these meetings because of disability or physical impairment should contact the Interim City Manager at (954)753-5841 at least two (2) calendar days prior to the meeting.

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Phone: 561-530-5880
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April 6, 2017

City Council
City of Westlake

Dear Mayor and Council:

The City Council of the City of Westlake will be hold a regular meeting on Monday, April 10, 2017 at 7:00 p.m. at the Westlake Council Chambers, 4005 Seminole Pratt Whitney Road, Westlake, Florida. Following is the advance agenda for the meeting.

1. Call to Order/ Roll Call
2. Pledge of Allegiance
3. Approval of Agenda
4. Audience Comments on Agenda Items (3) Minute Time Limit
5. Approval of the Minutes of the March 13, 2017 Meeting
6. Approval of Financial Statements as of February 28, 2017
7. Discussion of Public Service Tax
8. City Manager
9. City Attorney
 - State of the City
10. Audience Comments on Other Items (3) Minute Time Limit
11. Adjournment

Any additional supporting material for the items listed above, not included in the agenda package, will be distributed at the meeting. Staff will present their reports at the meeting. I look forward to seeing you, but in the meantime if you have any questions, please contact me.

Sincerely,

Kenneth Cassel

Kenneth G. Cassel
City Manager

cc: Pam E. Booker, Esq
John Carter
Terry Lewis
Kelley Burke

Fifth Order of Business

**MINUTES OF MEETING
CITY OF WESTLAKE**

A regular meeting of the City Council of the City of Westlake was held on Monday, March 13, 2017 at the Westlake Community Center, 4005 Seminole-Pratt Whitney Road, Westlake, Florida.

Present and constituting a quorum were:

Roger Manning	Mayor
Katrina Long Robinson	Vice Mayor
John Stanavitch	City Council Seat 1
Kara Crump	City Council Seat 2
Phillip Everett	City Council Seat 3

Also present were:

Kenneth Cassel	City Manager
Pam E. Booker, Esq.	City Attorney
John Carter	Minto PBLH, LLC
Don Hearing	Coutleur & Hearing

The following is a summary of the minutes and actions taken during the March 13, 2017 City of Westlake Council Meeting.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mayor Manning called the meeting to order and Mr. Cassel called the roll.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Approval of Agenda

On MOTION by Councilman Everett seconded by Councilman Stanavitch with all in favor the agenda was approved.

FOURTH ORDER OF BUSINESS

**Audience Comments on Agenda Items (3)
Minute Time Limit**

There being none, the next item followed.

FIFTH ORDER OF BUSINESS

Approval of the Minutes of the February 13, 2017 Meeting

On MOTION by Councilwoman Crump seconded by Councilman Everett with all in favor the minutes of the February 13, 2017 meeting were approved.

SIXTH ORDER OF BUSINESS

Discussion of Communication Service Tax

Ms. Booker discussed the memorandum in the agenda package regarding the Communication Service Tax. Backup includes a list of municipalities within Palm Beach County and the rates they are charging. Mr. Cassel is looking into this as part of the budget process. If the Council chooses to impose this tax, information is due to the Department of Revenue by September 1, 2017.

Mr. Carter addressed the Board as the major landowner regarding this topic. Minto PBLH, LLC will be entering into non-exclusive agreements with Comcast and AT&T.

Mr. Cassel noted this was an anticipated revenue stream in the incorporation plan.

On MOTION by Councilwoman Crump seconded by Councilman Stanavitch with all in favor to proceed with the Communication Service Tax.

SEVENTH ORDER OF BUSINESS

Resolution 2017-4, Designating 2017 Holiday Schedule

Mr. Cassel reviewed Resolution 2017-4, which formally adopts the City’s observed holiday schedule. He read Resolution 2017-4 by title only.

On MOTION by Vice Mayor Long Robinson seconded by Councilwoman Crump with all in favor Resolution 2017-4, designating the 2017 holiday schedule, was adopted.

EIGHTH ORDER OF BUSINESS

Approval of Final Plat for Town Center Parkway North, Resolution 2017-5 (Quasi Judicial)

Mr. Hearing provided an update on the final plat for Town Center Parkway North.

Mr. Cassel read Resolution 2017-5 by title only.

On MOTION by Councilman Everett seconded by Councilman Stanavitch with all in favor Resolution 2017-5, approving the final plat for Town Center Parkway North, was adopted.

NINTH ORDER OF BUSINESS

Approval of Final Plat for Fire-Rescue Station #22 & Town Center Parkway South, Resolution 2017-6 (Quasi judicial)

Mr. Hearing provided an update on the final plat for Fire-Rescue Station #22 and Town Center Parkway South.

Mr. Cassel read Resolution 2017-6 by title only.

On MOTION by Vice Mayor Long Robinson seconded by Councilwoman Crump with all in favor Resolution 2017-6, approving the final plat for Fire-Rescue Station #22 and Town Center Parkway South, was adopted.

TENTH ORDER OF BUSINESS

City Manager

Mr. Cassel reported the following:

- Work is moving along at SID with work on Seminole Pratt Whitney Road. In approximately 75 days traffic will be switched to the west side so work can commence on the east side.
- Plans are continuously being reviewed and processed for Minto PBLH, LLC for the visitor center as well as the model homes.
- Infrastructure is moving rapidly within the main thoroughfares as well as The Hammocks.
- There is an issue with regard to the M-Canal. The City of West Palm Beach and the County are still in negotiations to provide SID with a permit to cross the canal. SID will be holding a special meeting on March 16, 2017 to consider initiating the dispute resolution procedure in accordance with Chapter 164.

ELEVENTH ORDER OF BUSINESS

City Attorney

Ms. Booker distributed and reviewed updated information on proposed legislation.

TWELFTH ORDER OF BUSINESS

**Audience Comments on Other Items (3)
Minute Time Limit**

Ms. Christine Schwartz addressed the Board regarding the location site of Fire-Rescue Station #22.

THIRTEENTH ORDER OF BUSINESS Adjournment

There being no further business, the meeting adjourned at 7:33 p.m.

Kenneth Cassel
City Manager

Roger Manning
Mayor

Sixth Order of Business

MEMORANDUM

TO: Members of the City Council
FROM: Tiziana Cessna, District Accountant, Peter Brill, Accounting Manager
CC: Ken Cassel, District Manager
DATE: March 27, 2017
SUBJECT: February Financial Report

Please find attached the February 2017 financial report. During your review, please keep in mind that the goal is for revenue to meet or exceed the year-to-date budget and for expenditures to be at or below the year-to-date budget. An overview of the District is provided below. Should you have any questions or require additional information, please contact me at Tiziana.Cessna@STServices.com.

General Fund

- Total Revenue includes 2nd installment per funding agreement by Minto Community LLC. (Developer).
- Total expenditures through February were approximately 85% of the year-to-date budget.

City of Westlake

Financial Report

February 28, 2017

Prepared by



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City of Westlake

Financial Statements

(Unaudited)

February 28, 2017

Balance Sheet
February 28, 2017

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 481,069
Money Market Account	300,000
TOTAL ASSETS	\$ 781,069
<u>LIABILITIES</u>	
Accounts Payable	\$ 62,456
Accrued Taxes Payable	4,533
TOTAL LIABILITIES	66,989
<u>FUND BALANCES</u>	
Unassigned:	714,080
TOTAL FUND BALANCES	\$ 714,080
TOTAL LIABILITIES & FUND BALANCES	\$ 781,069

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2017

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Ad Valorem Taxes	\$ 72,000	\$ -	\$ -	\$ -
Ad Valorem Taxes - Discounts	(4,000)	-	-	-
Occupational Licenses	-	-	875	875
Building Permits	156,000	65,000	73,863	8,863
Local Govt .05c Sales Tax	1,000	-	-	-
Other Impact Fees	-	-	98	98
Developer Contribution	1,118,197	782,965	782,965	-
Inspection Fees	-	-	250	250
TOTAL REVENUES	1,343,197	847,965	858,051	10,086
<u>EXPENDITURES</u>				
<u>Legislative</u>				
Mayor/Council Stipend	204,000	85,000	85,000	-
FICA Taxes	16,000	6,665	6,503	162
ProfServ-Legislative Expense	18,000	7,500	-	7,500
Council Expenses	10,000	4,165	-	4,165
Total Legislative	248,000	103,330	91,503	11,827
<u>Financial and Administrative</u>				
Management Services	249,101	103,792	103,792	-
Auditing Services	7,000	-	-	-
Communication - Telephone	3,600	1,500	1,271	229
Postage and Freight	1,500	625	155	470
Utility - General	4,500	1,875	-	1,875
Insurance - General Liability	5,040	5,040	5,000	40
Legal Advertising	4,500	1,875	4,117	(2,242)
General Government	79,360	33,065	953	32,112
Misc-Contingency	90,000	37,500	737	36,763
Office Supplies	2,500	1,040	2,143	(1,103)
Total Financial and Administrative	447,101	186,312	118,168	68,144
<u>Legal Counsel</u>				
ProfServ-Legal Services	276,000	115,000	115,000	-
Total Legal Counsel	276,000	115,000	115,000	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2017

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Comprehensive Planning</u>				
ProfServ-Planning/Zoning/Eng Services	97,096	40,455	148,432	(107,977)
Total Comprehensive Planning	97,096	40,455	148,432	(107,977)
<u>Other Public Safety</u>				
Contracts-Sheriff	275,000	114,585	552	114,033
Total Other Public Safety	275,000	114,585	552	114,033
TOTAL EXPENDITURES	1,343,197	559,682	473,655	86,027
Excess (deficiency) of revenues				
Over (under) expenditures	-	288,283	384,396	96,113
Net change in fund balance	\$ -	\$ 288,283	\$ 384,396	\$ 96,113
FUND BALANCE, BEGINNING (OCT 1, 2016)	329,684	329,684	329,684	
FUND BALANCE, ENDING	\$ 329,684	\$ 617,967	\$ 714,080	

City of Westlake

Supporting Schedules

February 28, 2017

Cash and Investment Report

February 28, 2017

GENERAL FUND

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating	BankUnited	Checking Account	n/a	n/a	\$481,069
Money Market Account	BankUnited	MMA	n/a	0.78%	\$300,000
				Total	\$781,069

City of Westlake

Bank Reconciliation

Bank Account No. 0300 Bank United - GF
Statement No. 2017-02
Statement Date 2/28/2017

G/L Balance (LCY)	481,068.58	Statement Balance	814,745.14
G/L Balance	481,068.58	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	814,745.14
Subtotal	481,068.58	Outstanding Checks	333,676.56
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	481,068.58	Ending Balance	481,068.58
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
2/14/2017	Payment	7104	ROGER B MANNING	2,747.50	0.00	2,747.50
2/14/2017	Payment	7107	PALM BEACH COUNTY	2,771.06	0.00	2,771.06
2/22/2017	Payment	7109	CITY OF WESTLAKE	300,000.00	0.00	300,000.00
2/23/2017	Payment	7110	LAW OFFICES OF PAM E. BOOKER, ESQ	23,000.00	0.00	23,000.00
2/23/2017	Payment	7111	CHEN MOORE & ASSOCIATES, INC.	4,822.50	0.00	4,822.50
2/23/2017	Payment	7112	SOUTHEAST HIGHWAY SIGNS, LLC	204.00	0.00	204.00
2/27/2017	Payment	7113	DAKIM, INC	131.50	0.00	131.50
Total Outstanding Checks.....				333,676.56		333,676.56

City of Westlake

Check register

February 1 - February 28, 2017

CITY OF WESTLAKE
Payment Register by Bank Account
 For the Period from 2/1/17 to 2/28/17
 (Sorted by Check / ACH No.)


Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<u>BANK UNITED - GF - (ACCT# XXXXX0300)</u>									
Check	7089	02/04/17	Vendor	LAW OFFICES OF PAM E. BOOKER, ESQ	106	LEGAL SERVICES-JAN 2017	ProfServ-Legal Services	001-531023-51401	\$23,000.00
Check	7090	02/04/17	Vendor	SEVERN TRENT ENVIRONMENTAL SERVICES, INC.	16451	MANAGEMENT FEE-JAN 2017	Postage	001-541010-51301	\$2.33
Check	7090	02/04/17	Vendor	SEVERN TRENT ENVIRONMENTAL SERVICES, INC.	16451	MANAGEMENT FEE-JAN 2017	Postage and Freight	001-541006-51301	\$9.30
Check	7090	02/04/17	Vendor	SEVERN TRENT ENVIRONMENTAL SERVICES, INC.	16451	MANAGEMENT FEE-JAN 2017	Management Services	001-531093-51301	\$20,758.42
Check	7091	02/04/17	Vendor	CHEN MOORE & ASSOCIATES, INC.	0133664	***Voiced Voiced***			\$0.00
Check	7092	02/04/17	Vendor	NZ CONSULTANTS, INC.	WES-02	SERVICES 11/1/16-11/30/16	ProfServ-Planning/Zoning/Eng Services	001-531100-51501	\$14,390.00
Check	7092	02/04/17	Vendor	NZ CONSULTANTS, INC.	WES-03	SERVICES-12/1/16-12/31/16	ProfServ-Planning/Zoning/Eng Services	001-531100-51501	\$15,540.00
Check	7093	02/04/17	Vendor	NOVA ENGINEERING AND	132295	***Voiced Voiced***			\$0.00
Check	7093	02/04/17	Vendor	NOVA ENGINEERING AND	135087	***Voiced Voiced***			\$0.00
Check	7094	02/04/17	Vendor	ECKLER ENGINEERING, INC.	16268	FIRE STATION 11/26-12/25/16	ProfServ-Planning/Zoning/Eng Services	001-531100-51501	\$973.50
Check	7095	02/04/17	Vendor	OFFICE DEPOT	894614324001	3 HOLE PUNCH	Office Supplies	001-551002-51301	\$87.19
Check	7096	02/04/17	Vendor	PALM BEACH COUNTY	54918	***Voiced Voiced***			\$0.00
Check	7097	02/09/17	Vendor	T-MOBILE USA, INC.	JAN 2017	955763851-JAN 2017	Communication - Telephone	001-541003-51301	\$243.43
Check	7098	02/09/17	Vendor	ECKLER ENGINEERING, INC.	17009	SERVICES 12/26/16-1/25/17	ProfServ-Planning/Zoning/Eng Services	001-531100-51501	\$459.30
Check	7099	02/09/17	Vendor	CMG-PB REMITTANCE ADDRESS	416121	NOTICE-POD Q-1/23/17	Legal Advertising	001-548002-51301	\$700.00
Check	7099	02/09/17	Vendor	CMG-PB REMITTANCE ADDRESS	416119	NOTICE-CITY COUNCIL-1/23/17	Legal Advertising	001-548002-51301	\$700.00
Check	7099	02/09/17	Vendor	CMG-PB REMITTANCE ADDRESS	416120	NOTICE-POD C-1-1/23/17	Legal Advertising	001-548002-51301	\$700.00
Check	7100	02/09/17	Vendor	PALM BEACH COUNTY	55106	OFF DUTY-PUBLIC MEETING1-23-17	Contracts-Sheriff	001-534100-52900	\$184.00
Check	7101	02/14/17	Employee	KARA S. CRUMP	PAYROLL	February 14, 2017 Payroll Posting			\$2,692.92
Check	7102	02/14/17	Employee	PHILLIP D EVERETT	PAYROLL	February 14, 2017 Payroll Posting			\$2,847.50
Check	7103	02/14/17	Employee	KATRINA L. LONG	PAYROLL	February 14, 2017 Payroll Posting			\$2,692.92
Check	7104	02/14/17	Employee	ROGER B MANNING	PAYROLL	February 14, 2017 Payroll Posting			\$2,747.50
Check	7105	02/14/17	Employee	JOHN A. STANAVITCH	PAYROLL	February 14, 2017 Payroll Posting			\$2,797.50
Check	7106	02/14/17	Vendor	NOVA ENGINEERING AND	0136426	SERVICES FROM 1/1/17-1/28/17	ProfServ-Planning/Zoning/Eng Services	001-531100-51501	\$10,337.50
Check	7107	02/14/17	Vendor	PALM BEACH COUNTY	DEC 2016	IMPACT FEES-12/2017	Other Current Liabilities	229000	\$2,771.06
Check	7108	02/15/17	Vendor	OFFICE DEPOT	9003322073001	HOLDER-MEETING SUPPLIES	Office Supplies	001-551002-51301	\$15.19
Check	7108	02/15/17	Vendor	OFFICE DEPOT	900322194001	STAMP, TAPE, POCKETS	Office Supplies	001-551002-51301	\$118.26
Check	7109	02/22/17	Vendor	CITY OF WESTLAKE	021317	***Voiced Voiced***			\$0.00
Check	7110	02/23/17	Vendor	LAW OFFICES OF PAM E. BOOKER, ESQ	107	LEGAS SERVICES-FEB 2017	ProfServ-Legal Services	001-531023-51401	\$23,000.00
Check	7111	02/23/17	Vendor	CHEN MOORE & ASSOCIATES, INC.	0133759	SERVICES 1/14/17-1/31/17	ProfServ-Planning/Zoning/Eng Services	001-531100-51501	\$4,822.50
Check	7112	02/23/17	Vendor	SOUTHEAST HIGHWAY SIGNS, LLC	6764	24/18 SIGNS/36X24 SIGNS	General Government	001-549109-51301	\$204.00
Check	7113	02/27/17	Vendor	DAKIM, INC	106437	APPROVAL STAMPS	Office Supplies	001-551002-51301	\$131.50
Account Total									\$132,925.82

Total Amount Paid	\$132,925.82
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Seventh Order of Business

MEMORANDUM

To: Mayor Roger Manning
City Council Members
Ken Cassel, City Manager

From: Pam E. Booker, City Attorney 

Date: April 6, 2017

Subject: Discussion Regarding Public Service Tax

In evaluating the budget, the City Manager proposes looking at the feasibility and desirability by the City Council of imposing a public service tax upon the properties within the boundaries for the City of Westlake. Florida Statutes, §166.231, provides for municipalities to levy a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas, either metered or bottled, manufactured gas either metered or bottled, and water service. The taxes will only be on purchases within the City of Westlake's jurisdictional boundaries. The tax rate cannot exceed 10% of the payments received by the seller of the aforementioned services.

The City is required to provide notice to the Department of Revenue, 120 days prior to the effective date of the tax increase. The City will also be required to provide advance written notice to the service providers. The tax is collected by the seller of the taxable item from the purchaser at the time of payment. The revenue collected from the public service tax is considered general revenue and it may be utilized for any public purpose.

In evaluating the Department of Revenue's data for jurisdictions within Palm Beach County that levy a public service tax, approximately twenty-five of the jurisdictions levy a 10% service tax, about ten jurisdictions do not levy any public service taxes, and approximately nineteen do not levy a tax on water services. A few jurisdictions rates vary from three to nine percent for the public services listed. A copy of the Department of Revenue's data for other communities within Palm Beach County is attached for your reference.

The Conversion and Incorporation Plan contemplated \$15,000.00 in revenue in the 2018 tax year from the electric utility tax, and \$40,000.00 revenue in the 2019 tax year. The City of Westlake would generate approximately \$4,800.00 for the public service tax on water, based upon the existing customer base, minus Seminole Ridge High School, which is exempt. The revenue projections will be higher, given that the tax rate would be applied to additional utility services and the customer base will increase in the 2018 tax year.

The statutory provision provide for several exemptions from the imposition of the tax for the purchase of natural gas or fuel oil by a public or private utility, purchases by the United States Government, the state of Florida, and all counties, school districts and municipalities. The City may exempt from tax the first 500 kilowatt hours of electricity purchased per month for residential use.

Staff recommends that the City levy a 10% public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled and water service. If it is the direction of the City Council to levy the public service tax, an ordinance will be brought back for the Council's consideration, providing for proper notice to the Department of Revenue and the service providers. Should you have any questions, or need any additional information, please do not hesitate to call.

Public Service Tax

Sections 166.231-.235, Florida Statutes

Summary:

Municipalities and charter counties may levy by ordinance a public service tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service.¹ The tax is levied only upon purchases within the municipality or within the charter county's unincorporated area and cannot exceed 10 percent of the payments received by the seller of the taxable item. Services competitive with those listed above, as defined by ordinance, can be taxed on a comparable base at the same rates; however, the tax rate on fuel oil cannot exceed 4 cents per gallon.² The tax proceeds are considered general revenue for the municipality or charter county.

General Law Amendments:

There were no general law amendments resulting from the 2016 Regular Legislative Session.

Eligibility Requirements:

All municipalities are eligible to levy the tax within the area of its tax jurisdiction. In addition, municipalities imposing the tax on cable television service, as of May 4, 1977, may continue the tax levy in order to satisfy debt obligations incurred prior to that date. By virtue of a number of legal rulings in Florida case law, a charter county may levy the tax within the unincorporated area. For example, the Florida Supreme Court ruled in 1972 that charter counties, unless specifically precluded by general or special law, could impose by ordinance any tax in the area of its tax jurisdiction that a municipality could impose.³ In 1994, the Court held that Orange County could levy a public service tax without specific statutory authority to do so.⁴

Administrative Procedures:

The tax is collected by the seller of the taxable item from the purchaser at the time of payment.⁵ At the discretion of the local taxing authority, the tax may be levied on a physical unit basis. Using this basis, the tax is levied as follows: electricity, number of kilowatt hours purchased; metered or bottled gas, number of cubic feet purchased; fuel oil and kerosene, number of gallons purchased; and water service, number of gallons purchased.⁶ A number of tax exemptions are specified in law.⁷

A tax levy is adopted by ordinance, and the effective date of every tax levy or repeal must be the beginning of a subsequent calendar quarter: January 1st, April 1st, July 1st, or October 1st. The taxing authority must notify the Department of Revenue (DOR) of a tax levy adoption or repeal at least 120 days before its effective date. Such notification must be furnished on a form prescribed by the DOR and specify the services taxed, the tax rate applied to each service, and the effective date of the levy or repeal as well as other additional information.⁸

1. Section 166.231(1), F.S.

2. Section 166.231(2), F.S.

3. *Volusia County vs. Dickinson*, 269 So.2d 9 (Fla. 1972).

4. *McLeod vs. Orange County*, 645 So.2d 411 (Fla. 1994).

5. Section 166.231(7), F.S.

6. Section 166.232, F.S.

7. Section 166.231(3)-(6) and (8), F.S.

8. Section 166.233(2), F.S.

Municipality	County	Public Service Taxed	Tax Rate	Effective Date	Repeal Date	
ATLANTIS	PALM BEACH	ELECTRIC	0.00%			
ATLANTIS	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
ATLANTIS	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
ATLANTIS	PALM BEACH	GAS: MANUFACTURED	0.00%			
ATLANTIS	PALM BEACH	GAS: NATURAL	0.00%			
ATLANTIS	PALM BEACH	WATER	0.00%			
BELLE GLADE	PALM BEACH	ELECTRIC	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	FUEL OIL:KEROSENE	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	GAS: MANUFACTURED	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	GAS: NATURAL	10.00%	8/26/1985		
BELLE GLADE	PALM BEACH	WATER	10.00%	8/26/1985		
BOCA RATON	PALM BEACH	ELECTRIC	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	GAS: NATURAL	10.00%	1/1/1997		
BOCA RATON	PALM BEACH	WATER	0.00%			
BOYNTON BEACH	PALM BEACH	ELECTRIC	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	FUEL OIL:KEROSENE	04/gal	1/5/1989		
BOYNTON BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	GAS: NATURAL	10.00%	1/5/1989		
BOYNTON BEACH	PALM BEACH	WATER	0.00%			
BRINY BREEZES	PALM BEACH	ELECTRIC	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	FUEL OIL:KEROSENE	\$ 024/gal	1/1/1998		
BRINY BREEZES	PALM BEACH	GAS: LIQUEFIED PETROLEUM	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	GAS: MANUFACTURED	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	GAS: NATURAL	6.00%	1/1/1998		
BRINY BREEZES	PALM BEACH	WATER	0.00%			
DELRAY BEACH	PALM BEACH	ELECTRIC	9.70%	4/1/1998	9/30/2008	Exempt first 90 kwh for residential users.
DELRAY BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	FUEL OIL:KEROSENE	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	FUEL OIL:KEROSENE	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$.04 per gallon	10/1/2008		
DELRAY BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	GAS: MANUFACTURED	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: MANUFACTURED	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	GAS: NATURAL	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: NATURAL	8.70%	4/1/1998	9/30/2008	
DELRAY BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/2008		
DELRAY BEACH	PALM BEACH	WATER	0.00%			
DELRAY BEACH	PALM BEACH	WATER	0.00%			
GLEN RIDGE	PALM BEACH	ELECTRIC	0.00%			
GLEN RIDGE	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
GLEN RIDGE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
GLEN RIDGE	PALM BEACH	GAS: MANUFACTURED	0.00%			
GLEN RIDGE	PALM BEACH	GAS: NATURAL	0.00%			
GLEN RIDGE	PALM BEACH	WATER	0.00%			
GOLF	PALM BEACH	ELECTRIC	0.00%			
GOLF	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
GOLF	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
GOLF	PALM BEACH	GAS: MANUFACTURED	0.00%			
GOLF	PALM BEACH	GAS: NATURAL	0.00%			
GOLF	PALM BEACH	WATER	0.00%			
GOLFPVIEW	PALM BEACH	ELECTRIC	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFPVIEW	PALM BEACH	FUEL OIL:KEROSENE	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFPVIEW	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFPVIEW	PALM BEACH	GAS: MANUFACTURED	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter
GOLFPVIEW	PALM BEACH	GAS: NATURAL	0.00%			Golfview was un-incorporated by an act of the legislature. Chapter

GOLFVIEW	PALM BEACH	WATER	0.00%			
GREENACRES	PALM BEACH	ELECTRIC	10.00%	10/1/1991		
GREENACRES	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
GREENACRES	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	10/1/1991		
GREENACRES	PALM BEACH	GAS MANUFACTURED	10.00%	10/1/1991		
GREENACRES	PALM BEACH	GAS NATURAL	10.00%	10/1/1991		
GREENACRES	PALM BEACH	WATER	10.00%	10/1/1998		
GULF STREAM	PALM BEACH	ELECTRIC	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
GULF STREAM	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	GAS MANUFACTURED	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	GAS NATURAL	10.00%	4/1/2010		
GULF STREAM	PALM BEACH	WATER	0.00%			
HIGHLAND BEACH	PALM BEACH	ELECTRIC	0.00%			
HIGHLAND BEACH	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
HIGHLAND BEACH	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
HIGHLAND BEACH	PALM BEACH	GAS MANUFACTURED	0.00%			
HIGHLAND BEACH	PALM BEACH	GAS NATURAL	0.00%			
HIGHLAND BEACH	PALM BEACH	WATER	0.00%			
HYPOLUXO	PALM BEACH	ELECTRIC	7.00%	9/28/1982		
HYPOLUXO	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
HYPOLUXO	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
HYPOLUXO	PALM BEACH	GAS MANUFACTURED	0.00%			
HYPOLUXO	PALM BEACH	GAS NATURAL	0.00%			
HYPOLUXO	PALM BEACH	WATER	0.00%			
JUNO BEACH	PALM BEACH	ELECTRIC	8.00%	9/28/1983	3/31/2010	
JUNO BEACH	PALM BEACH	ELECTRIC	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	FUEL OIL/KEROSENE	8.00%	7/9/1986	3/31/2010	
JUNO BEACH	PALM BEACH	FUEL OIL/KEROSENE	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	GAS LIQUEFIED PETROLEUM	8.00%	9/28/1983	3/31/2010	
JUNO BEACH	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	GAS MANUFACTURED	8.00%	9/29/1983		
JUNO BEACH	PALM BEACH	GAS NATURAL	8.00%	9/28/1983	3/31/2010	
JUNO BEACH	PALM BEACH	GAS NATURAL	10.00%	4/1/2010		
JUNO BEACH	PALM BEACH	WATER	8.00%	1/1/2010	12/31/2010	Seller's obligation to collect and remit the increased tax rate may n
JUNO BEACH	PALM BEACH	WATER	10.00%	1/1/2011		
JUPITER	PALM BEACH	ELECTRIC	6.00%	8/16/1994		
JUPITER	PALM BEACH	FUEL OIL/KEROSENE	\$.012/gal	8/16/1994		
JUPITER	PALM BEACH	GAS LIQUEFIED PETROLEUM	6.00%	8/16/1994		
JUPITER	PALM BEACH	GAS MANUFACTURED	6.00%	8/16/1994		
JUPITER	PALM BEACH	GAS NATURAL	6.00%	8/16/1994		
JUPITER	PALM BEACH	WATER				
JUPITER INLET COLONY	PALM BEACH	ELECTRIC	0.00%			
JUPITER INLET COLONY	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
JUPITER INLET COLONY	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
JUPITER INLET COLONY	PALM BEACH	GAS MANUFACTURED	0.00%			
JUPITER INLET COLONY	PALM BEACH	GAS NATURAL	0.00%			
JUPITER INLET COLONY	PALM BEACH	WATER	0.00%			
LAKE CLARKE SHORES	PALM BEACH	ELECTRIC	0.00%			
LAKE CLARKE SHORES	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE CLARKE SHORES	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
LAKE CLARKE SHORES	PALM BEACH	GAS MANUFACTURED	0.00%			
LAKE CLARKE SHORES	PALM BEACH	GAS NATURAL	0.00%			
LAKE CLARKE SHORES	PALM BEACH	WATER	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	ELECTRIC	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	GAS LIQUEFIED PETROLEUM	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	GAS MANUFACTURED	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	GAS NATURAL	0.00%			
LAKE LUCIE COMMUNITY DEVELOPMENT DISTRICT	PALM BEACH	WATER	0.00%			
LAKE PARK	PALM BEACH	ELECTRIC	10.00%	10/1/1990		
LAKE PARK	PALM BEACH	ELECTRIC	10.00%	10/1/1990		
LAKE PARK	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE PARK	PALM BEACH	FUEL OIL/KEROSENE	0.00%			
LAKE PARK	PALM BEACH	GAS LIQUEFIED PETROLEUM	1.00%	10/1/1990	9/30/2009	
LAKE PARK	PALM BEACH	GAS LIQUEFIED PETROLEUM	1.00%	10/1/1990	9/30/2009	
LAKE PARK	PALM BEACH	GAS LIQUEFIED PETROLEUM	10.00%	10/1/2009		Seller's obligation to collect and remit the increased tax rate may n
LAKE PARK	PALM BEACH	GAS MANUFACTURED	1.00%	10/1/1990	9/30/2009	
LAKE PARK	PALM BEACH	GAS MANUFACTURED	10.00%	10/1/2009		Seller's obligation to collect and remit the increased tax rate may n
LAKE PARK	PALM BEACH	GAS NATURAL	1.00%	10/1/1990	9/30/2009	

LAKE PARK	PALM BEACH	GAS: NATURAL	10.00%	10/1/2009		Seller's obligation to collect and remit the increased tax rate may n
LAKE PARK	PALM BEACH	WATER	10.00%	10/1/1990		Agenda Page 27
LAKE PARK	PALM BEACH	WATER	10.00%	10/1/1990		
LAKE WORTH	PALM BEACH	ELECTRIC	0.00%			
LAKE WORTH	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/1987		
LAKE WORTH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%			
LAKE WORTH	PALM BEACH	GAS: MANUFACTURED	0.00%			
LAKE WORTH	PALM BEACH	GAS: NATURAL	0.00%			
LAKE WORTH	PALM BEACH	WATER	0.00%	1/1/1987		
LANTANA	PALM BEACH	ELECTRIC	10.00%	8/14/1995		
LANTANA	PALM BEACH	FUEL OIL:KEROSENE	10.00%	8/14/1995		
LANTANA	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	8/14/1995		
LANTANA	PALM BEACH	GAS: MANUFACTURED	10.00%	8/14/1995		
LANTANA	PALM BEACH	GAS: NATURAL	10.00%	8/14/1995		
LANTANA	PALM BEACH	WATER	10.00%	8/14/1995		
LOXAHATCHEE GROVE	PALM BEACH	ELECTRIC	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
LOXAHATCHEE GROVE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
LOXAHATCHEE GROVE	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
LOXAHATCHEE GROVE	PALM BEACH	GAS: NATURAL	10.00%	1/1/2008		10% of the first \$4,000 purchased in a monthly period. 2% for the r
MANALAPAN	PALM BEACH	ELECTRIC	10.00%			
MANALAPAN	PALM BEACH	FUEL OIL:KEROSENE	0.00%			
MANALAPAN	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%			
MANALAPAN	PALM BEACH	GAS: MANUFACTURED	0.00%			
MANALAPAN	PALM BEACH	GAS: NATURAL	10.00%			
MANALAPAN	PALM BEACH	WATER	0.00%			
MANGONIA PARK	PALM BEACH	ELECTRIC	10.00%	9/2/1980		
MANGONIA PARK	PALM BEACH	FUEL OIL:KEROSENE	0.00%	9/2/1980		
MANGONIA PARK	PALM BEACH	GAS: LIQUEFIED PETROLEUM	See comments	9/2/1980	3/31/2001	10% 1st \$200/thereafter 2%
MANGONIA PARK	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	4/1/2001		
MANGONIA PARK	PALM BEACH	GAS: MANUFACTURED	See comments	9/2/1980	3/31/2001	10% 1st \$200/thereafter 2%
MANGONIA PARK	PALM BEACH	GAS: MANUFACTURED	10.00%	4/1/2001		
MANGONIA PARK	PALM BEACH	GAS: NATURAL	See comments	9/2/1980	3/31/2001	10% 1st \$200/thereafter 2%
MANGONIA PARK	PALM BEACH	GAS: NATURAL	10.00%	4/1/2001		
MANGONIA PARK	PALM BEACH	WATER	10.00%	9/2/1980		
NORTH PALM BEACH	PALM BEACH	ELECTRIC	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	ELECTRIC	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$.02/gal	9/23/1993		
NORTH PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	GAS: MANUFACTURED	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	GAS: NATURAL	9.00%	4/1/1999	3/31/2001	
NORTH PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%	4/1/2001		
NORTH PALM BEACH	PALM BEACH	WATER	10.00%	4/1/2004		
OCEAN RIDGE	PALM BEACH	ELECTRIC	8.50%	9/6/1988	12/31/2008	
OCEAN RIDGE	PALM BEACH	ELECTRIC	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	GAS: NATURAL	8.50%	9/6/1988	12/31/2008	
OCEAN RIDGE	PALM BEACH	GAS: NATURAL	10.00%	1/1/2009		
OCEAN RIDGE	PALM BEACH	WATER	8.50%	9/11/1990	12/31/2008	
OCEAN RIDGE	PALM BEACH	WATER	10.00%	1/1/2009		
PAHOKEE	PALM BEACH	ELECTRIC	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	FUEL OIL:KEROSENE	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	GAS: MANUFACTURED	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	GAS: NATURAL	10.00%	1/1/1965		
PAHOKEE	PALM BEACH	WATER		1/1/1965		S/A
PALM BEACH	PALM BEACH	ELECTRIC	10.00%			
PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	4.00%			
PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%			
PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%			
PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%			
PALM BEACH	PALM BEACH	WATER	10.00%			
PALM BEACH COUNTY	PALM BEACH	ELECTRIC	See comments			10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	FUEL OIL:KEROSENE	0.00%			

PALM BEACH COUNTY	PALM BEACH	GAS: LIQUEFIED PETROLEUM	See comments		10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	GAS: MANUFACTURED	See comments		10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	GAS: NATURAL	See comments		10% on first \$4000/mo, 2% on next \$2000/mo, 1% on excess/mo p
PALM BEACH COUNTY	PALM BEACH	WATER	0.00%		
PALM BEACH GARDENS	PALM BEACH	ELECTRIC	0.00%		
PALM BEACH GARDENS	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
PALM BEACH GARDENS	PALM BEACH	GAS: LIQUEFIED PETROLEUM	0.00%		
PALM BEACH GARDENS	PALM BEACH	GAS: MANUFACTURED	0.00%		
PALM BEACH GARDENS	PALM BEACH	GAS: NATURAL	0.00%		
PALM BEACH GARDENS	PALM BEACH	WATER	0.00%		
PALM BEACH SHORES	PALM BEACH	ELECTRIC	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	GAS: MANUFACTURED	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	GAS: NATURAL	10.00%	4/1/2017	
PALM BEACH SHORES	PALM BEACH	WATER	10.00%	4/1/2017	
PALM SPRINGS	PALM BEACH	ELECTRIC	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	FUEL OIL:KEROSENE	\$ 04/gal	8/26/1993	
PALM SPRINGS	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	GAS: MANUFACTURED	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	GAS: NATURAL	10.00%	8/26/1993	
PALM SPRINGS	PALM BEACH	WATER	10.00%	8/26/1993	
RIVIERA BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	FUEL OIL:KEROSENE	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/1949	
RIVIERA BEACH	PALM BEACH	WATER	10.00%	9/1/1989	
ROYAL PALM BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
ROYAL PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/1987	
ROYAL PALM BEACH	PALM BEACH	WATER	10.00%	10/1/1987	
SOUTH BAY	PALM BEACH	ELECTRIC	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
SOUTH BAY	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	GAS: MANUFACTURED	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	GAS: NATURAL	10.00%	12/3/1985	
SOUTH BAY	PALM BEACH	WATER	0.00%		
SOUTH PALM BEACH	PALM BEACH	ELECTRIC	5.00%	4/1/1998	12/31/2002
SOUTH PALM BEACH	PALM BEACH	ELECTRIC	10.00%	1/1/2003	
SOUTH PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$ 04/gal	8/22/1995	
SOUTH PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	5.00%	4/1/1998	
SOUTH PALM BEACH	PALM BEACH	GAS: MANUFACTURED	5.00%	4/1/1998	
SOUTH PALM BEACH	PALM BEACH	GAS: NATURAL	5.00%	4/1/1998	
SOUTH PALM BEACH	PALM BEACH	WATER	5.00%	4/1/1998	
TEQUESTA	PALM BEACH	ELECTRIC	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	FUEL OIL:KEROSENE	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	GAS: LIQUEFIED PETROLEUM	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	GAS: MANUFACTURED	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	GAS: NATURAL	9.00%	9/1/1994	
TEQUESTA	PALM BEACH	WATER	9.00%	9/1/1994	6/30/2016
TEQUESTA	PALM BEACH	WATER	6.00%	7/1/2016	
WELLINGTON	PALM BEACH	ELECTRIC	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	FUEL OIL:KEROSENE	0.00%		
WELLINGTON	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	GAS: MANUFACTURED	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	GAS: NATURAL	10.00%	3/28/1996	
WELLINGTON	PALM BEACH	WATER	0.00%		
WEST PALM BEACH	PALM BEACH	ELECTRIC	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	FUEL OIL:KEROSENE	\$ 04/gal	10/1/1984	
WEST PALM BEACH	PALM BEACH	GAS: LIQUEFIED PETROLEUM	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	GAS: MANUFACTURED	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	GAS: NATURAL	10.00%	10/1/1984	
WEST PALM BEACH	PALM BEACH	WATER	10.00%	10/1/1984	

Ninth Order of Business



Date: April 6, 2017
To: Mayor and Council
Copy: Pam Booker, City Attorney
From: Ken Cassel, City Manager
Subject: State of the City

Memorandum

It has now been seven months since the incorporation. During that time we have made significant progress with setting up the City and its processes. Below is a partial listing of the areas we have accomplished to date.

- Set up Planning & Zoning
- Building Department
- City Engineer
- Processed and approved various applications and plats
- Researched the various revenue streams available (DOR, Gas Tax, Revenue sharing, telecommunication taxes etc.)
- Adopted initial applicable ordinances

There are still a number of wrinkles in the process and procedures which have to be ironed out as we move forward. Currently we are within the revenue and expense projections of the conversion and incorporation plan.

Current revenue projections are either on target or ahead of target. The expenses in some categories are slightly ahead of where we would like to be; however, it is anticipated these areas will even out over time. The area currently ahead of projection in expenses is Planning & Zoning (P&Z, Engineering) due to the extra time necessary to establish processes and initial reviews of the ongoing development. This area is also ahead of revenue projections at this point in time.

The incorporation plan estimated a budget of \$1,158,000 for FY 2016-17, the budget was approved at \$1,343,197. The major landowner has met all obligations for funding as outlined in the conversion and incorporation plan. The overall expenditures are under budget for the year to date projections.

Based on the current trends and the anticipated construction schedules, the City is very close to tracking with the projections in the conversion and incorporation plan. It is quite possible for the City to exceed the projections at a faster rate depending on the development schedules.

I performed some comparisons as if the City was completely built out today and based on conservative values of the 4,500 residences and the 2.2 million square feet of non-residential, it is estimated the City would have an approximate value \$3.3 Billion.