

TOWN OF OCEAN RIDGE

INFRASTRUCTURE SURTAX CITIZEN OVERSIGHT COMMITTEE REGULAR MEETING

AGENDA



**May 19, 2026 Immediately After P & Z Meeting
Town Hall - Meeting Chambers**

COMMISSIONERS

Chair P. Shields Ferber
Vice Chair Kenneth Kaleel
Member Neal Sigety
Member Marc de Baptiste
Member Fady Khairallah
Alt. Member Lanette Bosch Gustafson
Alt. Member Jason Sutherland

ADMINISTRATION

Town Manager Michelle Heiser
Town Attorney Christy Goddeau
Town Clerk Kelly Avery
Building Official Mike Crisafulle
Town Planner Corey O'Gorman
Town Engineer Orlando Rubio
Town Zoning Official Manual Palacios

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

1. Adopt Minutes of the February 18, 2025 Meeting

DISCUSSION / ACTION ITEMS

2. Approve Report to the Town Commission Regarding Infrastructure Surtax Expenditures for FY254

ADJOURNMENT

The Town of Ocean Ridge is holding all meetings in-person, with an additional option of listening to the audio live. Any person wishing to view the meeting online, go to:
<https://www.youtube.com/@oceanridge9274>

If a person decides to appeal any decision made by the Planning & Zoning Commission with respect to any matter considered at such meeting or hearing, he/she will need a record of the proceedings, and that 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. Persons who need an accomodation in order to attend or participate in this meeting should contact the Town Clerk at 561-732-2635 at least 5 days prior to the meeting in order to request such assistance. Please take notice that one or more Town Commissioners may be present at any board or commission meeting of the Town of Ocean Ridge.

Infrastructure Surtax Citizen Oversight Committee Regular Meeting

AGENDA May 19, 2026

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Notice: The public may view the hard copy of the meeting materials at Town Hall before the meeting.

**INFRASTRUCTURE SURTAX CITIZEN OVERSIGHT COMMITTEE MEETING
MINUTES
FEBRUARY 18, 2025**

CALL TO ORDER

The meeting was called to order by Chair Carey at 10:33 a.m.

ROLL CALL

Town Clerk Avery led the roll call, which was answered by the following:

Chair P. Shield Ferber	Present
Vice Chair Kenneth Kaleel	Present
Member Neal Sigety	Present
Member Marc de Baptiste	Present
Member Fady Khairallah	Present

APPROVAL OF MINUTES

1. Adopt Minutes of the February 20, 2024 Meeting

Vice Chair Kaleel moved to approve the February 20, 2024, minutes; seconded by Member Khairallah. Motion carried 5-0.

ACTION ITEMS

2. **Approve Report to the Town Commission Regarding Infrastructure Surtax Expenditures for FY24**

Town Manager Ladner explained the revenue and expenditure. She explained that the expenditure paid in the amount of \$1,077,575.91 for the N. Ocean Blvd water main project and the balance in the fund as of September 30, 2024 (FY24) is \$0.

Vice Chair Kaleel moved to accept report; seconded by Member de Baptiste. Motion carried 5-0.

ADJOURNMENT

Meeting Adjourned at 10:37 a.m.

Minutes prepared by Deputy Town Clerk Pinder and adopted by the Infrastructure Surtax Citizen Oversight Committee on _____.

Shields Ferber, Chair

ATTEST:

Kelly Avery, Town Clerk



Town of Ocean Ridge, Florida

Infrastructure Surtax Citizen Oversight Committee Agenda Memorandum

To: Infrastructure Surtax Citizen Oversight Committee

From: Michelle Heiser, Town Manager

Subject: Report to the Town Commission Regarding Infrastructure Surtax Revenues and Expenditures for FY25 and FY26 Year-to-Date

Date: May 19, 2026

Background

The Town Commission appointed all Members of the Planning & Zoning Commission, inclusive of its Alternates, to be seated together as part of a larger committee for the purpose of serving as the required Local Penny Sales Tax Infrastructure Oversight Committee.

According to Palm Beach County Ordinance 2016-032, Section 7(d), the committee shall provide an annual report to the Town Commission detailing the revenue received for the infrastructure surtax and the corresponding expenditures.

The revenue and expenditures of the fund are as follows to date:

The expenditures of the fund are as follows:

Fiscal Year	Revenue	Fiscal Year	Expenditures
FY17	\$70,041.42	FY17	\$0.00
FY18	\$138,895.77	FY18	\$0.00
FY19	\$133,080.00	FY19	\$0.00
FY20	\$126,202.30	FY20	\$0.00
FY21	\$147,070.91	FY21	\$0.00
FY22	\$159,372.17	FY22	\$0.00
FY23	\$149,836.55	FY23	\$0.00
FY24	\$152,903.81	FY24	\$1,077,575.91
FY25	\$199,082.49	FY25	\$0.00
FY26	\$48,210.38	FY26 YTD	\$0.00
Total Revenue	\$1,324,695.80	Total Expenditures	\$1,077,575.91

The balance in the fund as of May 1, 2026, is \$248,292.87 and needs direction from the Committee for allocation.

As previously reported to the Committee, the FY24 expenditure in the amount of \$1,077,575.91 was utilized to partially fund the North Ocean Boulevard Water Main Replacement Project. This approximately \$2.4 million infrastructure project replaced approximately 3,300 linear feet of aging water main from Island Drive to Inlet Cay Drive and addressed critical water infrastructure needs within the Town.

Infrastructure surtax revenues continued into FY25 following the prior anticipated sunset projections and have generated additional revenues through the first quarter of FY26.

Suggested Motion

Motion to approve the Report to the Town Commission regarding Infrastructure Surtax revenues and expenditures through February 23, 2026, acknowledging the current available balance of \$248,292.87, and recommending that the remaining Infrastructure Surtax funds continue to be utilized for eligible water main infrastructure modernization and replacement projects within the Town.

Distribution Date	Collection Date	Amount	Voucher
02/03/2025	12/01/2024	7,825.28	D50273
05/13/2025	03/01/2025	8,645.24	D50383
08/07/2025	06/01/2025	8,165.89	D60052
11/03/2025	09/01/2025	7,670.40	D60164
02/02/2026	12/01/2025	8,596.76	D60274
05/04/2026	03/01/2026	2,933.76	D60387
11/22/2024	10/01/2024	11,817.54	D50189
12/18/2024	11/01/2024	12,003.26	D50217
01/23/2025	12/01/2024	13,418.96	D50249
02/24/2025	01/01/2025	14,914.25	D50295
03/24/2025	02/01/2025	12,649.50	D50318
04/23/2025	03/01/2025	14,154.04	D50355
05/21/2025	04/01/2025	14,861.58	D50390
06/19/2025	05/01/2025	13,368.84	D50422
07/22/2025	06/01/2025	12,540.69	D60012
08/21/2025	07/01/2025	12,127.32	D60063
09/22/2025	08/01/2025	12,173.30	D60106
10/21/2025	09/01/2025	10,965.11	D60146
11/21/2025	10/01/2025	11,781.29	D60183
12/22/2025	11/01/2025	11,113.07	D60215
01/22/2026	12/01/2025	12,113.92	D60258
02/23/2026	01/01/2026	14,452.87	D60290
		248,292.87	

ORDINANCE NO. 2016- 032

AN ORDINANCE IMPOSING A COUNTYWIDE LOCAL GOVERNMENT INFRASTRUCTURE SURTAX OF ONE PERCENT (1.0%) ON ALL AUTHORIZED TAXABLE TRANSACTIONS OCCURRING WITHIN PALM BEACH COUNTY, AS AUTHORIZED BY SECTION 212.055(2), FLORIDA STATUTES, EFFECTIVE BEGINNING JANUARY 1, 2017, FOR A PERIOD OF TEN YEARS; PROVIDING THAT IMPOSITION OF THE SURTAX SHALL BE CONTINGENT ON APPROVAL AT A COUNTYWIDE REFERENDUM; PROVIDING FOR DISTRIBUTION OF SURTAX REVENUES AMONG THE COUNTY, THE MUNICIPALITIES IN THE COUNTY, AND THE SCHOOL BOARD OF PALM BEACH COUNTY, FLORIDA; PROVIDING FOR CITIZEN OVERSIGHT; PROVIDING BALLOT LANGUAGE AND DIRECTING THE SUPERVISOR OF ELECTIONS TO HOLD A COUNTYWIDE PRECINCT REFERENDUM ELECTION ON NOVEMBER 8, 2016.

WHEREAS, Section 212.055(2), Florida Statutes (2015), authorizes the Palm Beach County Board of County Commissioners (“Board”) to impose a 0.5 percent (0.5%) or 1.0 percent (1%) local government infrastructure surtax (“Surtax”) upon transactions occurring within Palm Beach County (“County”) which are taxable under Chapter 212, Florida Statutes (2015); and

WHEREAS, a 1.0 percent (1%) Surtax would, under current State sales tax rates, result in a one cent (1¢) Surtax on each one dollar (\$1.00) sale as specifically provided by law; and

WHEREAS, the Surtax differs from the transactions subject to the State sales tax in that the local option sales tax base applies only to the first \$5,000 of the purchase price of an item of taxable personal property while the State sales tax applies to the entire purchase price regardless of amount, pursuant to section 212.054(b), Florida Statutes; and

WHEREAS, the Surtax does not apply to certain groceries, medical products and supplies, and other specifically identified goods and services listed in section 212.08, Florida Statutes; and

WHEREAS, the funds derived from the imposition of the Surtax shall be distributed to the County and the municipalities of the County (the "Municipalities"), and will include a distribution to the School Board of Palm Beach County (the "School Board"), as provided in an interlocal agreement; and

WHEREAS, moneys received from the local government infrastructure Surtax authorized by section 212.055(2), Florida Statutes (2015), may be utilized by the County, the Municipalities, and the School Board to **finance, plan, construct, reconstruct, renovate and improve needed infrastructure;** and

WHEREAS, the County, the Municipalities, and the School Board are presently without sufficient fiscal and monetary resources to adequately fund their respective infrastructure needs; and

WHEREAS, adequate public infrastructure facilities of the types herein described promote the safe, efficient, and uninterrupted provision of numerous essential public services provided by the County, the Municipalities, and the School Board, including but not limited to district-owned school buildings, equipment, technology and security; school buses; roads, bridges, sidewalks, streetlights, signalization, parks, recreational and governmental facilities, drainage, and wastewater facilities; and public safety vehicles and equipment; and

WHEREAS, a brief description of the projects to be funded is set forth in the ballot language contained in this Ordinance; and

WHEREAS, the County, the Municipalities, and the School Board shall each establish a citizen oversight committee to provide for citizen review of their respective expenditure of infrastructure Surtax proceeds.

NOW THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Palm Beach County, Florida, that:

SECTION 1. INCORPORATION OF RECITALS. The above recitals are true and correct and are hereby incorporated by reference.

SECTION 2. IMPOSITION OF LOCAL GOVERNMENT INFRASTRUCTURE SURTAX. There is hereby imposed a 1.0 percent (1%) local government infrastructure surtax ("Surtax") upon all authorized taxable transactions occurring within the County.

SECTION 3. ADMINISTRATION, COLLECTION, AND DISTRIBUTION OF PROCEEDS. The Surtax shall be administered, collected, and enforced in accordance with the provisions of section 212.054, Florida Statutes (2015), and the rules promulgated by the Florida Department of Revenue. The proceeds of the Surtax shall be distributed by the Department of Revenue directly to the County, the Municipalities, and the School Board, in accordance with an interlocal agreement.

SECTION 4. REFERENDUM ELECTION.

(a) The Surtax imposed in Section 2 hereof shall not take effect unless and until approved by a majority of the electors of the County voting in a countywide precinct referendum election on the Surtax.

(b) The Palm Beach County Supervisor of Elections is hereby directed to hold such countywide precinct referendum election on November 8, 2016.

(c) The Palm Beach County Supervisor of Elections shall cause the following proposition to be placed on the ballot:

**PALM BEACH COUNTY DISTRICT SCHOOLS, CITIES
AND COUNTY GOVERNMENT INFRASTRUCTURE ONE-
CENT SALES SURTAX**

To enhance education by improving district-owned school buildings, equipment, technology and security; purchase school buses, public safety vehicles and equipment; and equip, construct and repair roads, bridges, signals, streetlights, sidewalks, parks, drainage, shoreline and wastewater infrastructure, recreational and governmental facilities; shall the County levy a one-cent sales surtax beginning January 1, 2017 and automatically ending on or before December 31, 2026, with independent oversight by citizen committees?

_____ FOR THE ONE CENT SALES TAX

_____ AGAINST THE ONE CENT SALES TAX

SECTION 5. ADVERTISEMENT. The Palm Beach County Clerk of Court shall insure that notice of this referendum shall be advertised in accordance with the provisions of section 100.342, Florida Statutes (2015). Proof of publication shall be provided to the Chair of the Board.

SECTION 6. EXPIRATION DATE; SURVIVAL OF CERTAIN RESTRICTED USES.

(a) *Sunset.* In all events, this Ordinance shall be in effect only through December 31, 2026. It shall "sunset" and expire thereafter, without further action by the Board, at which time it shall be deemed repealed and of no further force and effect, and the Surtax levied hereunder shall terminate. Alternatively, this Ordinance shall "sunset" in the event that the total aggregate distributions of Surtax proceeds equal or exceed the amount of \$2,700,000,000 on or before September 1 of any year during the term of this Ordinance, in which event the Board shall take all necessary action to repeal this Ordinance and notify the Florida Department of

Revenue prior to the applicable deadline so that the Surtax will not continue for the following calendar year.

(b) *Survival of restrictions on use of Surtax proceeds.* Notwithstanding the provisions of subsection (a) for the expiration and repeal of this Ordinance, so long as any Surtax proceeds shall remain unspent, the restrictions hereby imposed concerning the distribution and use of such Surtax proceeds as well as the proceeds of any borrowings payable from Surtax proceeds, and all interest and other investment earnings on either of them shall survive such expiration and repeal and shall be fully enforceable in a court of competent jurisdiction.

SECTION 7. CITIZEN OVERSIGHT.

(a) The County, the Municipalities, and the School Board shall each separately provide for the creation of citizen oversight committees (“Committee” or collectively “Committees”) to provide for citizen review of their respective expenditure of Surtax Proceeds, as soon as possible after the Surtax becomes effective, but not later than the date on which Surtax funds are first expended. A Municipality may either participate in an oversight committee created by the Palm Beach League of Cities or create its own committee.

(b) The Committees shall serve as advisory and reporting bodies to the creating entities. Each creating entity shall establish specific duties and membership requirements governing Committee operations and participation.

(c) Each Committee shall have the responsibility to review the expenditure of Surtax proceeds by the entity which created it.

(d) The Committees shall meet monthly, or as otherwise needed to fulfill their duties and responsibilities. Each Committee shall provide an annual report to the governing board of the entity which created it.

(e) Committee members shall receive no compensation for the performance of their duties.

(f) The Committees, their members, and all their proceedings shall be governed by and comply with the provisions of the Florida Sunshine Law, Chapter 286, Florida Statutes, the Florida Public Records Law, Chapter 119, Florida Statutes, and the Florida Ethics Code, Chapter 112, Florida Statutes, and all other applicable local or state statutes, ordinances, or rules.

SECTION 8. CODIFICATION. It is the intention of the Board that the provisions of this Ordinance, including its preamble, shall become and be made a part of the County Code of Ordinances, and the word “ordinance” may be changed to “section,” “article,” or other appropriate word or phrase and the sections of this Ordinance may be renumbered or relettered to accomplish such intention; provided, however, that Sections 5 and 8 shall not be codified.

SECTION 9. SEVERABILITY. Should any section or provision of this Ordinance or any portion thereof, or any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof other than the part declared to be invalid.

SECTION 10. EFFECTIVE DATE. This Ordinance shall become effective upon filing with the Department of State.

PASSED AND DULY ENACTED by the Board of County Commissioners of Palm Beach County, Florida in regular session, this 17th day of May, 2016.
date set forth above.

PALM BEACH COUNTY, FLORIDA

By: Mary Lou Berger
Mary Lou Berger
Mayor

(SEAL)

ATTEST:

Sharon R. Bock, Clerk & Comptroller
Circuit Court

By: Sharon R. Bock
Deputy Clerk



APPROVED AS TO FORM AND LEGAL SUFFICIENCY

By: Paul F. Kelly
County Attorney

Filed with the Department of State on the 19th day of May, 2016.



FLORIDA DEPARTMENT *of* STATE

RICK SCOTT
Governor

KEN DETZNER
Secretary of State

May 20, 2016

Honorable Sharon R. Bock
Clerk and Comptroller
Palm Beach County
301 North Olive Avenue
West Palm Beach, Florida 33401

Attention: Timothy Montiglio, Administrative Specialist II

Dear Ms. Bock:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge receipt of your electronic copy of Palm Beach County Ordinance No. 2016-032, which was filed in this office on May 19, 2016.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/lb